

Town of Winchester



COMPREHENSIVE FINANCIAL REPORT

Office of the Comptroller

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Spring Town Meeting 2022

**TOWN OF WINCHESTER, MASSACHUSETTS
 COMPREHENSIVE FINANCIAL REPORT
 OFFICE OF THE COMPTROLLER
 SPRING TOWN MEETING 2022**

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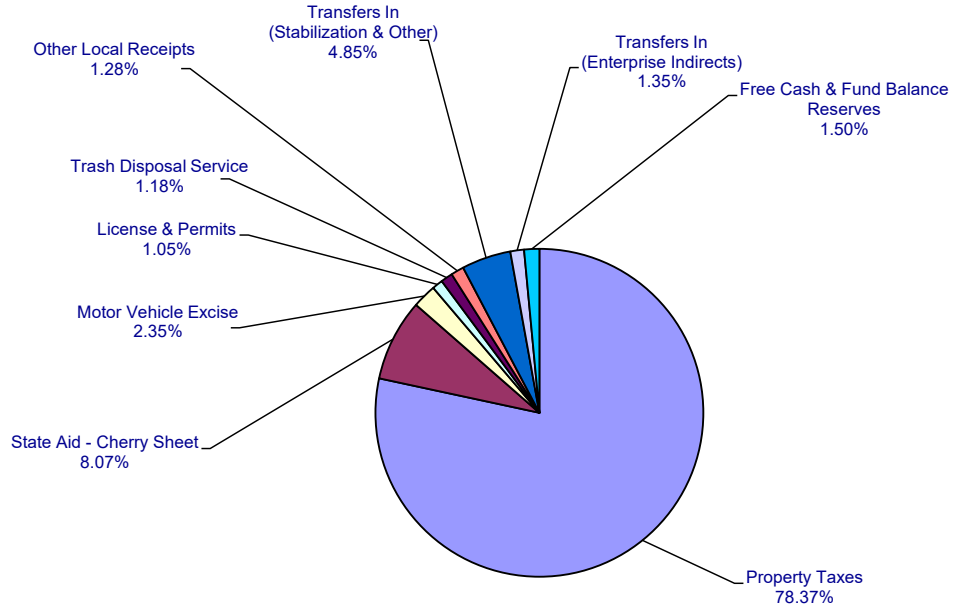
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TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND BUDGET & ARTICLES - ESTIMATED REVENUES & APPROPRIATIONS
FISCAL YEAR 2022 AS OF MARCH 31, 2022

ESTIMATED REVENUES	% of Budget	APPROPRIATIONS	% of Budget
Property Taxes:		General Government	5,615,781 3.94%
Property Tax Revenue	112,097,769 78.66%	Cultural & Recreation	2,243,319 1.57%
Overlay/Allowance for Abatements	(410,158) -0.29%	Health & Social Services	926,891 0.65%
Total Property Taxes	111,687,611 78.37%	Public Safety	12,716,206 8.92%
State Revenue:		Department of Public Works	8,376,517 5.88%
State Aid - Cherry Sheet	11,537,912 8.10%	Public Education:	
State Aid - Cherry Sheet (offsets)	(40,746) -0.03%	Education Fund	58,153,993 40.81%
Mass School Building Assistance	- 0.00%	Vocational Education	268,000 0.19%
Total State Revenue	11,497,166 8.07%	Undistributed:	
Local Receipts:		Personnel Benefits	20,052,413 14.07%
Motor Excise Taxes	3,350,000 2.35%	Energy	2,014,742 1.41%
Meals Tax	100,000 0.07%	Other	1,139,167 0.80%
Penalties & Interest on Taxes	100,000 0.07%	Funded Debt	7,048,000 4.95%
Payment in Lieu of Taxes (PILOT)	89,000 0.06%	Interest on Debt	4,925,479 3.46%
Trash Disposal Services	1,675,000 1.18%	Total Operating	123,480,508 86.65%
Fees (including Ambulance)	850,000 0.60%	Capital (including Traffic & Flood Mitigation):	
Rentals	25,000 0.02%	Funded by General Fund/Free Cash	834,000 0.59%
Cemetery	190,000 0.13%	Funded by Bldg & Capital Stab Funds	3,969,000 2.79%
Other Departmental	30,000 0.02%	Funded by Cemetery Trust	70,000 0.05%
Licenses and Permits	1,500,000 1.05%	Total Capital	4,873,000 3.42%
Fines and Forfeitures	30,000 0.02%	Non-Capital Special Articles:	
Investment Income	25,000 0.02%	BOH COVID-19 Article	100,000 0.07%
Medicaid Reimbursement	25,000 0.02%	Eversource	70,000 0.05%
Miscellaneous Recurring	365,000 0.26%	Prior Year Bills	2,371 0.00%
Total Local Receipts	8,354,000 5.86%	Total Non-Capital Special Articles	172,371 0.12%
Total Revenue	131,538,777 92.30%	Unappropriated:	
Transfers from Other Funds:		State & County Assessments	676,533 0.47%
Parking Meter Fund	125,000 0.09%	Total Expenditures	129,202,412 90.66%
Cemetery Trust Fund	140,000 0.10%	Transfers to Other Funds:	
Capital Stabilization Fund	2,869,412 2.01%	Building Stabilization	3,377,767 2.37%
Building Stabilization Fund	3,781,375 2.65%	Capital Stabilization	2,959,922 2.08%
Total Transfers In	6,915,787 4.85%	Additional Bldg/ Capital Stab	30,000 0.02%
Transfers from Enterprise - Indirects:		OPEB Trust	350,000 0.25%
Water Sewer Enterprise	1,573,199 1.10%	Transfer Station Project	1,000,000 0.70%
Recreation Enterprise	352,524 0.25%	Other	10,000 0.01%
Total Indirects	1,925,723 1.35%	Total	7,727,689 5.42%
Reserves/Fund Balance:		Transfers to Enterprise Funds:	
Free Cash - Spring Town Meeting	301,863 0.21%	Water/Sewer Enterprise CH110	5,290,627 3.71%
Free Cash - Fall Town Meeting Articles	1,723,341 1.21%	Recreation Enterprise Subsidy	290,287 0.20%
Free Cash - COVID related	100,000 0.07%	Total	5,580,914 3.92%
F/B - Debt Premiums (for DE-1)	5,524 0.00%	Total Transfers Out	13,308,603 9.34%
Total Reserves/Fund Balance	2,130,728 1.50%		
TOTAL ESTIMATED REVENUE	142,511,015 100.00%	TOTAL APPROPRIATIONS	142,511,015 100.00%

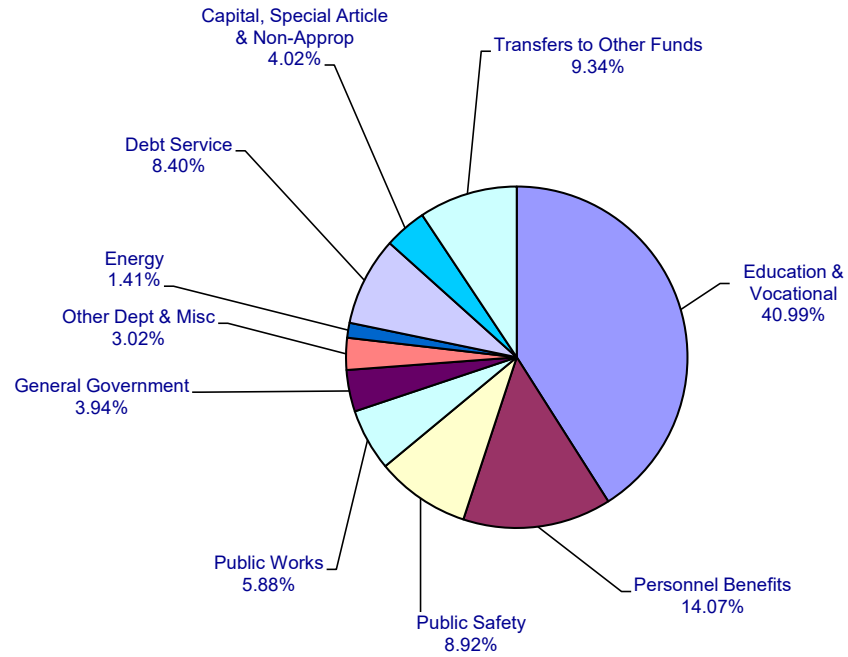
**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND ESTIMATED REVENUE GRAPH
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

Revenue Category	Budget	Percent of Total Budget
Property Taxes, net of overlay/allowance	111,687,611	78.37%
State Aid - Cherry Sheet, net of offsets	11,497,166	8.07%
Motor Vehicle Excise	3,350,000	2.35%
License & Permits	1,500,000	1.05%
Trash Disposal Services	1,675,000	1.18%
Other Local Receipts	1,829,000	1.28%
Transfers in (Stabilization and Other)	6,915,787	4.85%
Transfers in (Enterprise Indirects)	1,925,723	1.35%
Free Cash & Fund Balance Reserves	2,130,728	1.50%
Total Estimated Revenue	142,511,015	100.00%



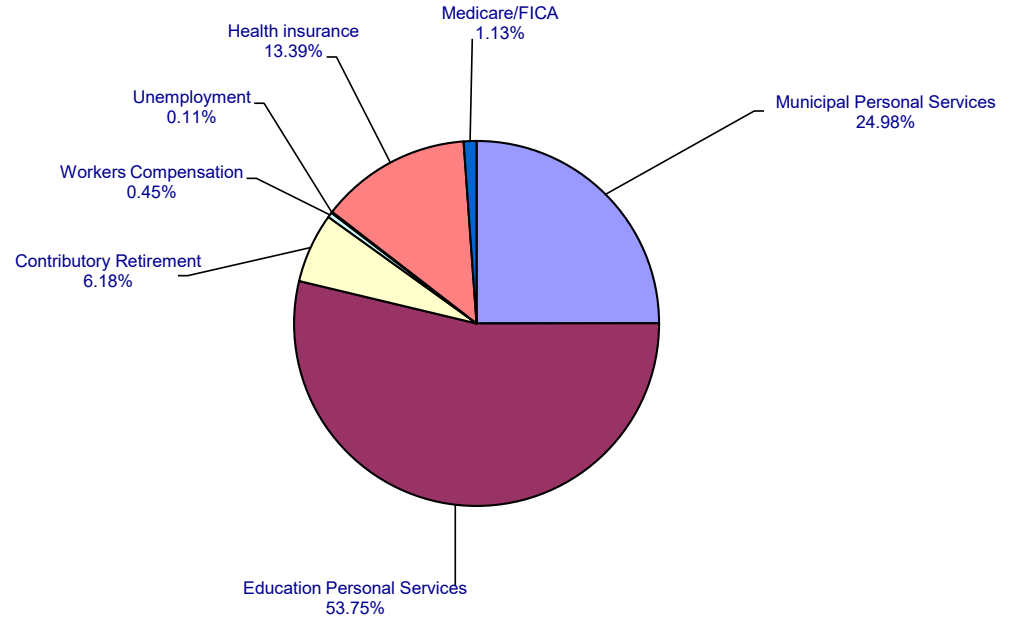
**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND APPROPRIATION GRAPH
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

Expense Category	Budget	Percent of Total Budget
Education & Vocational	58,421,993	40.99%
Personnel Benefits	20,052,413	14.07%
Public Safety	12,716,206	8.92%
Public Works	8,376,517	5.88%
General Government	5,615,781	3.94%
Other Departmental & Miscellaneous	4,309,377	3.02%
Energy	2,014,742	1.41%
Debt Service	11,973,479	8.40%
Capital, Special Articles & Non-Appropriated	5,721,904	4.02%
Transfers to Other Funds	13,308,603	9.34%
Total Appropriations	142,511,015	100.00%



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND PERSONAL SERVICES & EMPLOYEE BENEFITS APPROPRIATION GRAPH
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

Expense Category	Budget	Percent of PS & EB Budget
Personal Services		
Municipal	23,560,319	24.98%
Education	50,687,642	53.75%
Total Personal Services	74,247,961	78.74%
Employee Benefits		
Contributory Retirement	5,828,164	6.18%
Workers Compensation	425,000	0.45%
Unemployment	100,000	0.11%
Health Insurance	12,629,249	13.39%
Medicare / FICA	1,070,000	1.13%
Total Employee Benefits	20,052,413	21.26%
Total Personal Services & Benefits	94,300,374	100.00%
Total Appropriations	142,511,015	
Total Personal Services & Benefits as a % of the Total Appropriations	66.17%	



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE - BUDGET TO ACTUAL
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
PROPERTY TAXES				
Real Estate Taxes	110,966,733.25	82,454,780.27	(28,511,952.98)	
Personal Property Taxes	1,131,036.01	773,537.63	(357,498.38)	
Tax Title Liens/Deferred Taxes	-	215,461.98	215,461.98	
Allowance for Abatements (budgetary only)	(410,157.76)	-	410,157.76	
Total Property Taxes	111,687,611.50	83,443,779.88	(28,243,831.62)	74.71%
STATE REVENUE				
State Aid - Cherry Sheet	11,497,166.00	8,668,730.00	(2,828,436.00)	
Total State Revenue	11,497,166.00	8,668,730.00	(2,828,436.00)	75.40%
LOCAL RECEIPTS				
Motor Vehicle & Boat Excise	3,350,000.00	3,525,683.65	175,683.65	
Meals Tax	100,000.00	192,116.78	92,116.78	
Penalties & Interest	100,000.00	258,040.64	158,040.64	
Payments in Lieu of Taxes	89,000.00	-	(89,000.00)	
Trash Disposal Service	1,675,000.00	1,766,806.51	91,806.51	
Fees	850,000.00	984,564.82	134,564.82	
Rentals	25,000.00	23,344.97	(1,655.03)	
Cemetery	190,000.00	156,421.00	(33,579.00)	
Other Departmental Revenue	30,000.00	75,557.10	45,557.10	
Licenses & Permits	1,500,000.00	2,427,501.15	927,501.15	
Fines & Forfeits	30,000.00	29,370.40	(629.60)	
Investment Earnings	25,000.00	19,882.58	(5,117.42)	
Medicaid Reimbursement	25,000.00	310,998.12	285,998.12	
Miscellaneous Non-Recurring	365,000.00	500,611.97	135,611.97	
Total Local Receipts	8,354,000.00	10,270,899.69	1,916,899.69	122.95%
TOTAL REVENUE	131,538,777.50	102,383,409.57	(29,155,367.93)	77.84%
TRANSFERS IN				
From Enterprise - Indirects	1,925,723.00	1,444,292.25	(481,430.75)	
From Building & Capital Stabilization	2,681,786.00	2,681,786.00	-	
From Other	195,000.00	195,000.00	-	
TOTAL TRANSFERS IN	4,802,509.00	4,321,078.25	(481,430.75)	89.98%
TOTAL REVENUE AND TRANSFERS IN	136,341,286.50	106,704,487.82	(29,636,798.68)	78.26%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE COMPARISON
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022 AS OF MARCH 31, 2022

	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY 2022 YTD 3/31/22 REVENUE
PROPERTY TAXES					
Real Estate Taxes	87,621,058.97	91,048,657.41	99,517,670.39	105,722,229.19	82,458,932.27
Personal Property Taxes	670,934.70	683,205.95	722,119.16	778,150.19	773,537.63
Tax Title Liens & Deferred Taxes	317,470.16	273,595.12	20,787.99	113,133.31	215,461.98
Senior Citizen Work-off (Real Estate offset)	(36,750.00)	(30,000.00)	(26,346.00)	(11,622.00)	(4,152.00)
TOTAL PROPERTY TAXES	88,572,713.83	91,975,458.48	100,234,231.54	106,601,890.69	83,443,779.88
STATE REVENUE					
Mass School Building Assistance	672,082.00	672,082.00	672,082.00	672,082.00	-
State Aid - Cherry Sheet					
Chapter 70	8,058,883.00	9,049,067.00	9,439,865.00	9,617,689.00	7,314,828.00
Unrestricted Aid	1,478,108.00	1,529,842.00	1,571,148.00	1,571,148.00	1,313,528.00
Charter School Reimbursements	6,154.00	11,003.00	9,420.00	12,075.00	18,265.00
Exemptions for Blind	37,315.00	56,032.00	10,040.00	-	-
Reimb State Owned Land	16,147.00	18,013.00	20,209.00	20,736.00	17,847.00
Exemptions to Elderly	11,546.00	11,514.00	-	10,040.00	4,262.00
Veterans Benefits	17,677.00	8,384.00	-	1,694.00	-
Total State Aid - Cherry Sheet	9,625,830.00	10,683,855.00	11,050,682.00	11,233,382.00	8,668,730.00
TOTAL STATE REVENUE	10,297,912.00	11,355,937.00	11,722,764.00	11,905,464.00	8,668,730.00
LOCAL RECEIPTS					
Motor Vehicle Excise	4,037,305.14	4,096,082.24	3,645,917.20	3,672,304.96	3,525,202.65
Boat Excise	564.00	422.92	622.00	536.91	481.00
Meals Tax	196,186.68	206,922.22	191,956.15	162,539.33	192,116.78
Penalties & Interest on Taxes/ Excise	306,584.18	222,996.97	191,532.36	293,015.70	258,040.64
Payment in Lieu of Taxes	50,966.58	34,667.34	81,389.73	89,255.73	-
Trash Disposal Service					
Transfer Station Permits	883,655.50	870,755.00	864,337.00	971,063.50	1,230,102.50
Commercial Haulers- Trash	459,194.49	475,221.49	526,157.80	607,774.79	535,694.01
SMART Permits	67,905.00	63,730.00	83,405.00	105,210.00	1,365.00
SMART Bags	41,650.00	46,940.00	46,940.00	150.00	(355.00)
Total Trash Disposal Services	1,452,404.99	1,456,646.49	1,520,839.80	1,684,198.29	1,766,806.51
Fees					
Ambulance Service	610,895.95	632,731.62	651,109.90	681,818.73	633,453.50
Municipal Lien Certificates	35,860.00	33,782.85	54,034.96	71,475.00	35,455.00
Demand & Misc Charges	42,629.48	38,647.34	21,702.05	63,509.34	21,890.44
Administrative Fees	85,576.13	90,147.24	103,453.37	194,174.62	182,247.65
Parking Fines (reclass to F&F in FY19)	77,600.00	-	-	-	-
Parking Fine Interest	16,935.00	15,110.00	15,120.00	5,765.00	5,485.00
Banner Fees (previously in a special fund)	-	6,200.00	4,600.00	300.00	400.00
Motor Vehicle Fees	31,846.92	20,879.13	19,690.34	15,559.01	11,317.10
Filing Fees	4,450.00	11,185.50	20,061.00	11,150.00	6,650.00
Printed Materials	-	-	-	-	90.00
List of Residents (reclass from L&P in FY19)	-	660.00	260.00	20.00	-
Photo Copies	735.00	630.00	792.40	475.00	435.00
Solicitation Filing Fees	-	325.00	550.00	450.00	25.00
Firearms ID	(50.00)	25.00	75.00	(350.00)	150.00
Fire Box Fees	10,500.00	11,000.00	7,250.00	1,250.00	-
Special Duty/HAZMAT Training	-	12,889.05	12,948.63	20,561.10	21,182.19
Sealer of WTS & Measures Fee	1,790.00	2,335.00	1,887.00	884.00	954.44
Textile Recycling Fees	-	-	-	5,778.01	7,329.70
Recyclables	26,881.67	24,153.38	11,976.71	28,701.85	25,070.80
Deep Holes & Percs	-	450.00	50.00	100.00	100.00
COVID Testing Fees	-	-	-	10,300.00	32,329.00
Total Fees	945,650.15	901,151.11	925,561.36	1,111,921.66	984,564.82
Rentals					
Rent-After School Program	27,594.60	28,112.37	30,642.04	29,779.28	22,844.97
Rent-Town Hall (previously in a special fund)	-	15,722.10	4,500.00	-	500.00
Rent-Train Station ETC	2,400.00	2,600.00	1,800.00	-	-
Rent-Train Station COC	-	-	-	2,600.00	-
Rent-Miscellaneous	23,501.37	21,151.37	16,656.44	43,606.44	-
Lease-WLF Fuel & Oil	1,076.49	3,838.00	-	-	-
Total Rentals	54,572.46	71,423.84	53,598.48	75,985.72	23,344.97
Cemetery					
Sale of Cemetery Lots	65,947.50	132,932.50	74,575.00	137,307.00	59,746.00
Interments	106,400.00	109,200.00	98,450.00	121,095.00	70,375.00
Foundations	10,400.00	9,775.00	9,525.00	12,250.00	5,625.00
Non-Resident Fees	16,450.00	11,545.00	18,800.00	26,450.00	11,375.00
O.T.	18,100.00	17,100.00	12,800.00	11,140.00	9,300.00
Total Cemetery	217,297.50	280,552.50	214,150.00	308,242.00	156,421.00
Other Departmental Revenue					
DPW Repairs	43,778.00	28,140.66	33,920.00	32,330.00	19,821.00
School Department	32,640.87	55,031.20	59,895.77	57,722.17	26,456.64
Misc Departmental Revenue	23,589.43	56,121.42	29,072.96	8,461.30	29,279.46
Total Departmental	100,008.30	139,293.28	122,888.73	98,513.47	75,557.10

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE COMPARISON
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022 AS OF MARCH 31, 2022

	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY 2022 YTD 3/31/22 REVENUE
Licenses & Permits					
Package Store License	15,000.00	5,000.00	10,000.00	-	7,000.00
One-Day Liquor License	10,650.00	10,505.00	5,200.00	100.00	2,450.00
Liquor License	38,150.00	45,800.00	38,150.00	100.00	22,500.00
Other Licenses & Permits	31,270.00	36,344.00	33,340.00	2,325.00	46,621.44
Yard Sale Permits	220.00	320.00	75.00	50.00	65.00
Common Victualler's License	2,300.00	3,100.00	3,000.00	3,400.00	3,100.00
Cable Franchise License	-	-	3,189.00	2,945.50	-
Building Permits	1,130,602.61	1,023,692.50	1,087,944.06	1,364,635.87	1,961,020.71
Gas Permits	25,625.00	26,175.00	27,175.00	29,360.00	38,600.00
Electrical Permits	60,260.00	59,870.00	64,190.00	63,130.00	84,600.00
Plumbing Permits	46,665.00	45,645.00	41,285.00	42,575.00	55,605.00
Building -Certificate of Inspection	1,034.00	994.00	1,194.00	1,075.00	998.00
Occupancy Permit	1,250.00	1,950.00	1,200.00	1,500.00	12,750.00
Certificate of Compliance	515.00	460.00	520.00	505.00	285.00
Zoning By-Laws Books	20.00	-	-	-	-
List of Residents (<i>reclass to Fees in FY19</i>)	1,220.00	-	-	-	-
Birth Certificates	61,505.00	73,834.00	64,535.00	63,620.00	59,570.00
Death Certificates	30,020.00	33,880.00	36,260.00	35,600.00	24,920.00
Marriage Certificates	3,780.00	5,650.00	3,900.00	2,720.00	3,280.00
Business Certificates	6,900.00	6,525.00	7,870.00	9,300.00	5,455.00
Amendments/ Corrections	1,500.00	1,600.00	1,650.00	900.00	1,300.00
Marriage Intentions	2,910.00	2,900.00	1,850.00	1,360.00	2,000.00
Pole Locations	1,050.00	-	75.00	75.00	-
Voter ID's	290.00	5,920.00	1,080.00	-	-
Raffle & Bazaar Permit Fee	-	40.00	-	20.00	20.00
Dog License Fees	26,665.00	25,990.00	22,645.00	23,120.25	25,515.00
Dog Fines & License Late Fee	240.00	360.00	220.00	40.00	60.00
Fuel Storage Renewal	202.50	310.00	100.00	25.00	-
License to Carry Firearms	2,237.50	3,725.00	5,475.00	4,150.00	(750.00)
Other Licenses & Permits	52,455.00	53,509.89	45,614.25	61,325.00	31,400.00
Food/Retail Service	20,133.00	20,137.00	18,402.00	17,935.00	17,411.00
Asbestos Permits	1,300.00	1,170.00	1,750.00	1,350.00	900.00
Burial Permits	7,210.00	7,345.00	8,220.00	7,460.00	6,425.00
Dumpster Permits	18,880.00	18,810.00	21,020.00	14,750.00	11,400.00
Massage Permits	1,000.00	-	-	-	-
Swimming Pool Permits	1,400.00	1,000.00	1,050.00	1,800.00	200.00
Camp Permits	200.00	450.00	-	100.00	400.00
Tobacco Retail Permits	1,400.00	1,400.00	1,400.00	1,400.00	2,400.00
Total License & Permits	1,606,059.61	1,524,411.39	1,559,578.31	1,758,751.62	2,427,501.15
Special Assessments - Betterments	1,595.40	-	-	-	-
Fines & Forfeits					
Parking Fines (<i>reclass from Fees in FY19</i>)	-	89,168.00	68,209.25	32,685.06	27,210.00
Court Fines	1,795.00	1,215.00	125.00	-	105.00
Substance Violations	-	-	100.00	100.00	10.00
Code of Bylaw Fines	-	-	3,630.00	1,075.00	240.00
False Alarm Fines	4,600.00	5,600.00	2,750.00	2,350.00	900.00
Library Book Fines	25,411.49	26,367.10	16,832.45	1,210.11	905.40
Total Fines & Forfeitures	31,806.49	122,350.10	91,646.70	37,420.17	29,370.40
Investment Income					
Interest Income	246,595.34	402,311.77	222,836.67	132,055.32	38,117.80
Gain / Loss on Investments	(1,341.23)	(19,777.55)	22,337.84	(29,392.22)	(18,235.22)
Total Investment Income	245,254.11	382,534.22	245,174.51	102,663.10	19,882.58
Municipal Medicare Reimbursement	100,399.59	63,207.04	62,117.85	51,186.06	310,998.12
Miscellaneous Recurring - State COLA	-	-	-	-	-
Miscellaneous Non-Recurring					
Premiums-Temporary Loans	90,066.86	-	-	-	-
State & Federal Reimbursements	13,679.00	78,637.82	6,741.52	12,250.00	6,905.00
Energy Rebates	254,798.00	1,480.00	-	12,000.00	-
Winning Farm Developer's Payment	-	1,017,000.00	-	-	-
MA COVID-19 EPSL Reimbursement	-	-	-	-	124,446.60
Eversource Reimbursement	-	41,100.00	-	-	94,231.00
Other Miscellaneous	999.90	22,950.00	28,086.99	7,819.76	275,029.37
Total Miscellaneous Non-Recurring	359,543.76	1,161,167.82	34,828.51	32,069.76	500,611.97
TOTAL LOCAL RECEIPTS	9,706,198.94	10,663,829.48	8,941,801.69	9,478,604.48	10,270,899.69
TOTAL REVENUE	108,576,824.77	113,995,224.96	120,898,797.23	127,985,959.17	102,383,409.57

TOWN OF WINCHESTER, MASSACHUSETTS
 GENERAL FUND HISTORICAL REVENUE
 FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022 AS OF MARCH 31, 2022

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 YTD 3/31/22
Total Tax Levy, Liens & PILOT	69,111,553	71,568,218	74,233,891	76,702,583	84,595,150	88,623,680	92,010,126	100,315,621	106,691,146	83,443,780
State Aid - Cherry Sheet	8,535,619	8,783,672	9,014,809	9,126,351	9,419,530	9,625,830	10,683,855	11,050,682	11,233,382	8,668,730
Mass School Building Assistance	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082	-
Local Receipts (not including PILOT):										
Motor/Boat Excise	3,109,719	3,396,688	3,477,144	3,680,109	3,726,277	4,037,869	4,096,505	3,646,539	3,672,842	3,525,684
Meals Tax	139,668	148,753	154,717	168,224	182,954	196,187	206,922	191,956	162,539	192,117
Penalties & Interest	215,912	241,483	275,044	273,214	499,965	306,584	222,997	191,532	293,016	258,041
Trash Disposal Services	1,433,921	1,389,718	1,330,973	1,376,301	1,374,822	1,452,405	1,456,646	1,520,840	1,684,198	1,766,807
Fees	1,084,854	881,562	925,712	1,081,606	1,091,371	945,650	901,151	925,561	1,111,922	984,565
Rentals	49,774	56,373	53,170	48,967	51,823	54,572	71,424	53,598	75,986	23,345
Cemetery	278,451	248,232	310,355	289,867	234,575	217,298	280,553	214,150	308,242	156,421
Other Departmental	81,041	77,991	74,306	94,694	64,864	100,008	139,293	122,889	98,513	75,557
Licenses & Permits	1,256,483	1,401,033	1,513,204	1,902,257	1,700,268	1,606,060	1,524,411	1,559,578	1,758,752	2,427,501
Special Assessments	32,468	28,660	27,146	1,704	1,675	1,595	-	-	-	-
Fines & Forfeits	48,951	40,235	34,297	35,149	33,536	31,806	122,350	91,647	37,420	29,370
Investment Income	71,155	30,948	71,238	92,678	205,842	245,254	382,534	245,175	102,663	19,883
Miscellaneous & Medicaid Reimb	257,220	613,484	611,111	4,657,026	1,000,882	459,943	1,224,375	96,946	83,256	811,610
Total Other Local Receipts	8,059,617	8,555,160	8,858,418	13,701,796	10,168,855	9,655,232	10,629,162	8,860,412	9,389,349	10,270,900
Total Revenue	86,378,871	89,579,132	92,779,200	100,202,812	104,855,617	108,576,825	113,995,225	120,898,797	127,985,959	102,383,410
% Change Year to Year	3.98%	3.70%	3.57%	8.00%	4.64%	3.55%	4.99%	6.06%	5.86%	-20.00%

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

	("Yellow Sheet") Spring 2021 Town Meeting Original Budget	Spring 2021 Town Meeting Articles	Fall 2021 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
TOWN MANAGER SALARIES	768,476.00	13,845.00	-	-	-	782,321.00	538,548.13	-	243,772.87	68.84%
TOWN MANAGER EXPENSES	95,450.00	-	-	25,000.00	6,075.00	126,525.00	83,903.06	16,979.00	25,642.94	79.73%
FINANCE COMMITTEE SALARIES	4,000.00	-	-	-	-	4,000.00	1,388.62	-	2,611.38	34.72%
FINANCE COMMITTEE EXPENSES	2,000.00	-	-	-	-	2,000.00	280.00	-	1,720.00	14.00%
COMPTROLLER SALARIES	488,327.00	18,898.00	-	-	-	507,225.00	344,633.93	-	162,591.07	67.94%
COMPTROLLER EXPENSES	18,930.00	-	-	-	16.17	18,946.17	11,862.49	-	7,083.68	62.61%
ASSESSORS SALARIES	259,500.00	5,240.00	-	-	-	264,740.00	187,107.33	-	77,632.67	70.68%
ASSESSORS EXPENSES	80,830.00	-	-	-	6,002.98	86,832.98	44,305.33	38,000.00	4,527.65	94.79%
COLLECTOR/TREASURER SALARIES	396,350.00	9,856.00	-	-	-	406,206.00	279,038.60	-	127,167.40	68.69%
COLLECTOR/TREASURER EXPENSES	105,850.00	-	-	-	20,720.70	126,570.70	56,950.83	16,411.46	53,208.41	57.96%
AUDIT EXPENSES	82,000.00	-	-	-	8,650.00	90,650.00	90,650.00	-	-	100.00%
ENGINEERING SALARIES	504,915.00	12,678.00	-	-	-	517,593.00	376,994.72	-	140,598.28	72.84%
ENGINEERING EXPENSES	100,124.00	-	-	-	-	100,124.00	22,269.97	52,226.37	25,627.66	74.40%
BUILDING & ZONING/BOARD OF APPEALS SALARIES	413,741.00	14,156.00	-	-	-	427,897.00	299,094.28	-	128,802.72	69.90%
BUILDING & ZONING/BOARD OF APPEALS EXPENSES	38,820.00	-	-	-	256.43	39,076.43	11,358.13	23,783.02	3,935.28	89.93%
CONSERVATION COMM SALARIES	65,529.00	2,005.00	-	-	-	67,534.00	46,239.15	-	21,294.85	68.47%
CONSERVATION COMM EXPENSES	2,100.00	-	-	-	-	2,100.00	907.00	-	1,193.00	43.19%
PLANNING BOARD SALARIES	113,623.00	3,150.00	-	-	-	116,773.00	86,203.76	-	30,569.24	73.82%
PLANNING BOARD EXPENSES	53,400.00	-	-	-	-	53,400.00	1,104.76	-	52,295.24	2.07%
LEGAL EXPENSES	450,000.00	-	-	-	15,433.00	465,433.00	362,014.25	-	103,418.75	77.78%
HUMAN RESOURCES SALARIES	170,724.00	5,079.00	-	-	-	175,803.00	107,872.86	-	67,930.14	61.36%
HUMAN RESOURCES EXPENSES	24,000.00	-	-	-	-	24,000.00	9,103.00	-	14,897.00	37.93%
INFORMATION TECHNOLOGY SALARIES	124,449.00	1,745.00	-	-	-	126,194.00	90,212.36	-	35,981.64	71.49%
INFORMATION TECHNOLOGY EXPENSES	509,611.00	-	-	-	31,856.85	541,467.85	382,813.08	104,328.54	54,326.23	89.97%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022 AS OF MARCH 31, 2022

	("Yellow Sheet") Spring 2021 Town Meeting Original Budget	Spring 2021 Town Meeting Articles	Fall 2021 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
GENERAL SERVICES EXPENSES	171,600.00	-	-	-	-	171,600.00	86,276.62	-	85,323.38	50.28%
TOWN CLERK SALARIES	378,072.00	9,708.00	-	-	1,017.44	388,797.44	255,521.48	-	133,275.96	65.72%
TOWN CLERK EXPENSES	97,000.00	-	-	18,167.00	1,564.93	116,731.93	70,396.28	15,210.58	31,125.07	73.34%
GENERAL GOVERNMENT	5,519,421.00	96,360.00	-	43,167.00	91,593.50	5,750,541.50	3,847,050.02	266,938.97	1,636,552.51	71.54%
LIBRARY SALARIES	1,681,518.00	68,751.00	-	-	-	1,750,269.00	1,192,433.18	-	557,835.82	68.13%
LIBRARY EXPENSES	440,250.00	-	-	-	11.20	440,261.20	311,875.44	59,526.05	68,859.71	84.36%
LIBRARY CAPITAL	15,500.00	-	-	-	-	15,500.00	15,500.00	-	-	100.00%
ARCHIVAL CENTER EXPENSES	20,800.00	-	-	-	-	20,800.00	11,628.45	7,401.20	1,770.35	91.49%
HISTORICAL COMMISSION SALARIES	1,500.00	-	-	1,500.00	-	3,000.00	2,436.08	-	563.92	81.20%
HISTORICAL COMMISSION EXPENSES	15,000.00	-	-	2,500.00	-	17,500.00	6,500.00	11,000.00	-	100.00%
CULTURE & RECREATION	2,174,568.00	68,751.00	-	4,000.00	11.20	2,247,330.20	1,540,373.15	77,927.25	629,029.80	72.01%
BOARD OF HEALTH SALARIES	360,479.00	7,056.00	-	-	-	367,535.00	219,594.97	-	147,940.03	59.75%
BOARD OF HEALTH EXPENSES	100,250.00	-	-	-	6,686.98	106,936.98	70,193.13	27,949.50	8,794.35	91.78%
COUNCIL ON AGING SALARIES	384,971.00	12,900.00	1,500.00	-	-	399,371.00	286,144.31	-	113,226.69	71.65%
COUNCIL ON AGING EXPENSES	8,812.00	-	-	-	-	8,812.00	3,117.52	-	5,694.48	35.38%
VETERANS' SERVICES SALARIES	10,053.00	303.00	-	-	-	10,356.00	6,417.00	-	3,939.00	61.96%
VETERANS' SERVICES EXPENSES	40,567.00	-	-	-	-	40,567.00	17,996.70	-	22,570.30	44.36%
HEALTH & SOCIAL SERVICES	905,132.00	20,259.00	1,500.00	-	6,686.98	933,577.98	603,463.63	27,949.50	302,164.85	67.63%
POLICE SALARIES	5,832,067.00	31,706.00	-	-	-	5,863,773.00	3,955,471.83	-	1,908,301.17	67.46%
POLICE EXPENSES	261,204.00	-	-	-	2,648.42	263,852.42	159,242.28	3,869.67	100,740.47	61.82%
POLICE CAPITAL	52,000.00	-	-	-	-	52,000.00	52,000.00	-	-	100.00%
FIRE SALARIES	6,120,388.00	5,073.00	-	-	-	6,125,461.00	4,132,253.50	-	1,993,207.50	67.46%
FIRE EXPENSES	342,172.00	-	-	-	2,321.50	344,493.50	208,171.15	38,165.86	98,156.49	71.51%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022 AS OF MARCH 31, 2022

	("Yellow Sheet") Spring 2021 Town Meeting Original Budget	Spring 2021 Town Meeting Articles	Fall 2021 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
FIRE CAPITAL	61,000.00	-	-	-	-	61,000.00	37,403.31	9,442.73	14,153.96	76.80%
SEALER OF WEIGHTS & MEASURES SALARIES	8,275.00	249.00	-	-	-	8,524.00	6,392.25	-	2,131.75	74.99%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	-	-	-	-	2,072.00	611.22	-	1,460.78	29.50%
PUBLIC SAFETY	12,679,178.00	37,028.00	-	-	4,969.92	12,721,175.92	8,551,545.54	51,478.26	4,118,152.12	67.63%
DEPARTMENT OF PUBLIC WORKS SALARIES	5,072,120.00	51,741.00	2,303.00	-	-	5,126,164.00	3,801,655.67	-	1,324,508.33	74.16%
DEPARTMENT OF PUBLIC WORKS EXPENSES	2,830,853.00	-	-	-	150,609.97	2,981,462.97	2,141,927.92	715,616.25	123,918.80	95.84%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	-	-	-	-	19,500.00	13,117.02	-	6,382.98	67.27%
SNOW & ICE SALARIES	123,300.00	-	-	-	-	123,300.00	301,741.81	-	(178,441.81)	244.72%
SNOW & ICE EXPENSES	251,700.00	-	-	-	-	251,700.00	442,658.55	38,372.27	(229,330.82)	191.11%
SNOW & ICE CAPITAL	25,000.00	-	-	-	-	25,000.00	16,240.84	-	8,759.16	64.96%
DEPARTMENT OF PUBLIC WORKS	8,322,473.00	51,741.00	2,303.00	-	150,609.97	8,527,126.97	6,717,341.81	753,988.52	1,055,796.64	87.62%
SCHOOL DEPARTMENT	58,153,993.00	-	-	-	1,198,979.15	59,352,972.15	39,425,762.59	19,433,927.99	493,281.57	99.17%
VOCATIONAL EDUCATION EXPENSES	268,000.00	-	-	-	-	268,000.00	221,847.05	-	46,152.95	82.78%
EDUCATION	58,421,993.00	-	-	-	1,198,979.15	59,620,972.15	39,647,609.64	19,433,927.99	539,434.52	99.10%
CONTRIBUTORY RETIREMENT APPROPRIATION	5,828,164.00	-	-	-	-	5,828,164.00	5,828,164.00	-	-	100.00%
WORKERS COMPENSATION	425,000.00	-	-	-	-	425,000.00	54,439.98	369,440.02	1,120.00	99.74%
UNEMPLOYMENT INSURANCE EXPENSES	100,000.00	-	-	-	-	100,000.00	65,244.06	-	34,755.94	65.24%
HEALTH INSURANCE EXPENSES	12,629,249.00	-	-	-	-	12,629,249.00	9,846,200.35	-	2,783,048.65	77.96%
MEDICARE TAX	1,070,000.00	-	-	-	-	1,070,000.00	732,190.28	-	337,809.72	68.43%
UNDISTRIBUTED - PERSONNEL BENEFITS	20,052,413.00	-	-	-	-	20,052,413.00	16,526,238.67	369,440.02	3,156,734.31	84.26%
ENERGY EXPENSES	2,014,742.00	-	-	-	69,894.53	2,084,636.53	1,566,150.26	113,723.81	404,762.46	80.58%
STATE ASSESSMENTS & CHARGES	-	-	676,533.00	-	-	676,533.00	443,899.00	-	232,634.00	65.61%
RESERVE FUND	400,000.00	-	158,167.00	(162,167.00)	-	396,000.00	-	-	396,000.00	0.00%
GENERAL INSURANCE EXPENSES	500,000.00	-	40,000.00	15,000.00	-	555,000.00	519,700.01	-	35,299.99	93.64%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022 AS OF MARCH 31, 2022

	("Yellow Sheet") Spring 2021 Town Meeting Original Budget	Spring 2021 Town Meeting Articles	Fall 2021 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	-	-	-	-	41,000.00	26,055.00	14,945.00	-	100.00%
UNDISTRIBUTED - OTHER	2,955,742.00	-	874,700.00	(147,167.00)	69,894.53	3,753,169.53	2,555,804.27	128,668.81	1,068,696.45	71.53%
FUNDED DEBT EXPENSES	6,755,000.00	-	293,000.00	-	-	7,048,000.00	6,265,000.00	-	783,000.00	88.89%
INTEREST ON FUNDED DEBT EXPENSES	4,784,320.00	-	141,158.50	-	-	4,925,478.50	4,157,106.87	-	768,371.63	84.40%
FUNDED DEBT	11,539,320.00	-	434,158.50	-	-	11,973,478.50	10,422,106.87	-	1,551,371.63	87.04%
TOTAL EXPENDITURES	122,570,240.00	274,139.00	1,312,661.50	(100,000.00)	1,522,745.25	125,579,785.75	90,411,533.60	21,110,319.32	14,057,932.83	88.81%
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,367,689.00	-	-	-	-	6,367,689.00	6,367,689.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY)	5,543,909.00	-	37,005.00	-	-	5,580,914.00	4,185,685.50	-	1,395,228.50	75.00%
TRANSFER TO OTHER POST-EMPLOYMENT BENEFITS TRUST	350,000.00	-	-	-	-	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED SPECIAL ARTICLE/CAPITAL FUND	100,000.00	100,000.00	806,370.79	100,000.00	-	1,106,370.79	1,106,370.79	-	-	100.00%
TRANSFERS TO CAPITAL PROJECTS	-	-	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-	-	100.00%
TRANSFERS TO OTHER FUNDS	10,000.00	-	-	-	-	10,000.00	10,000.00	-	-	100.00%
TOTAL TRANSFERS OUT	12,371,598.00	100,000.00	1,843,375.79	100,000.00	-	14,414,973.79	13,019,745.29	-	1,395,228.50	90.32%
TOTAL EXPENDITURES AND TRANSFERS OUT	134,941,838.00	374,139.00	3,156,037.29	-	1,522,745.25	139,994,759.54	103,431,278.89	21,110,319.32	15,453,161.33	88.96%

* includes state assessments & charges per the tax recap.

**TOWN OF WINCHESTER, MASSACHUSETTS
SCHOOL DEPARTMENT EDUCATION FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

	ORIGINAL BUDGET	TRANSFERS/ ADJUSTMENTS *	REVISED BUDGET	YTD FY 2022 EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
CENTRAL OFFICE	4,453,731.00	365,165.76	4,818,896.76	3,630,329.03	1,054,184.48	134,383.25
SENIOR HIGH SCHOOL	8,896,875.00	55,120.18	8,951,995.18	5,740,311.86	2,899,939.27	311,744.05
MCCALL MIDDLE SCHOOL	7,279,603.00	70,995.40	7,350,598.40	4,727,973.91	2,446,831.70	175,792.79
AMBROSE ELEMENTARY	3,210,872.00	2,572.88	3,213,444.88	2,025,325.74	1,070,963.91	117,155.23
LINCOLN ELEMENTARY	2,929,938.00	4,133.17	2,934,071.17	1,939,623.26	1,014,814.23	(20,366.32)
LYNCH ELEMENTARY	3,605,045.00	34,221.60	3,639,266.60	2,362,550.77	1,197,813.55	78,902.28
MURACO ELEMENTARY	2,700,603.00	4,852.46	2,705,455.46	2,057,380.28	1,005,521.87	(357,446.69)
VINSON OWEN ELEMENTARY	3,038,214.00	2,741.78	3,040,955.78	1,979,836.41	973,796.08	87,323.29
SPECIAL EDUCATION	16,987,848.00	201,002.35	17,188,850.35	11,111,840.97	6,365,492.74	(288,483.36)
ATHLETICS (TRANSFER TO ATHLETICS FUND)	547,042.00	7,354.20	554,396.20	554,396.20	-	-
TECHNOLOGY	1,668,622.00	450,819.37	2,119,441.37	1,558,832.73	418,614.45	141,994.19
PUPIL SERVICES	2,835,600.00	-	2,835,600.00	1,737,361.43	985,955.71	112,282.86
TOTALS	58,153,993.00	1,198,979.15	59,352,972.15	39,425,762.59	19,433,927.99	493,281.57

* includes prior year encumbrances carried forward

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND APPROPRIATIONS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022**

	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	% Change 2021 / 2022
Town Manager	696,841	716,972	799,417	786,059	877,771	11.67%
Finance Committee	6,000	6,000	6,704	6,500	6,000	-7.69%
Comptroller	356,903	363,961	385,066	427,767	526,155	23.00%
Assessors	264,262	264,392	277,342	301,204	345,570	14.73%
Collector/Treasurer	454,455	473,293	482,075	507,531	512,056	0.89%
Audit	80,000	100,000	80,000	95,000	82,000	-13.68%
Engineering	530,798	530,731	568,676	582,671	617,717	6.01%
Building & Board of Appeals	356,380	371,810	376,326	433,309	466,717	7.71%
Conservation Commission	52,582	55,812	58,710	64,333	69,634	8.24%
Planning Board	142,482	144,935	176,777	155,670	170,173	9.32%
Legal	415,000	614,414	470,000	495,000	450,000	-9.09%
Human Resources	136,630	161,027	177,068	189,138	199,803	5.64%
Information Technology	623,030	638,162	698,806	681,663	635,805	-6.73%
General Services	137,300	140,275	145,275	165,000	171,600	4.00%
Town Clerk	376,376	411,896	426,952	580,652	484,780	-16.51%
Total General Government	4,629,039	4,993,680	5,129,194	5,471,497	5,615,781	2.64%
Library	1,939,896	1,977,221	2,012,618	2,081,712	2,206,019	5.97%
Archival Center	18,300	18,300	18,900	20,615	20,800	0.90%
Historical Commission	36,500	12,000	16,500	18,162	16,500	-9.15%
Total Culture & Recreation	1,994,696	2,007,521	2,048,018	2,120,489	2,243,319	5.79%
Board of Health	342,419	364,211	421,364	826,206	467,785	-43.38%
Council on Aging	281,302	288,544	347,411	380,414	408,183	7.30%
Veteran's Services	55,087	45,697	45,872	48,576	50,923	4.83%
Total Health & Social Services	678,808	698,452	814,647	1,255,196	926,891	-26.16%
Police Department	4,788,660	4,971,591	5,476,111	5,831,509	6,176,977	5.92%
Fire Department	4,839,499	5,086,905	5,206,466	5,694,007	6,528,633	14.66%
Weights & Measures	9,743	9,946	10,095	10,349	10,596	2.39%
Total Public Safety	9,637,902	10,068,442	10,692,672	11,535,865	12,716,206	10.23%
Department of Public Works	6,547,336	6,683,383	7,007,406	8,101,662	7,976,517	-1.54%
Snow & Ice	699,390	628,842	523,857	636,208	400,000	-37.13%
Total Public Works	7,246,726	7,312,225	7,531,263	8,737,870	8,376,517	-4.14%
Education	47,990,300	50,272,465	54,231,249	56,013,376	58,153,993	3.82%
Vocational Education	275,542	248,638	243,785	256,000	268,000	4.69%
Energy	2,445,627	2,305,905	2,126,840	2,124,645	2,014,742	-5.17%
Contributory Retirement	4,472,543	4,819,720	5,132,390	5,401,871	5,828,164	7.89%
Workers' Compensation	350,000	360,000	420,000	425,000	425,000	0.00%
Unemployment Compensation	75,000	75,000	249,900	191,000	100,000	-47.64%
Health Insurance	10,068,884	11,215,000	11,669,760	12,151,957	12,629,249	3.93%
FICA/Medicare Tax & Refund	915,000	960,000	985,000	1,035,000	1,070,000	3.38%
Non-Contributory Retirement	-	-	-	-	-	-
Total Personnel Benefits	15,881,427	17,429,720	18,457,050	19,204,828	20,052,413	4.41%
Reserve Fund*	332,946	310,788	191,977	525,613	558,167	6.19%
General Insurance	390,340	396,000	415,000	461,670	540,000	16.97%
Environmental Remediation	35,000	38,000	40,000	40,000	41,000	2.50%
Total Miscellaneous	758,286	744,788	646,977	1,027,283	1,139,167	10.89%
Funded Debt	6,936,206	7,644,566	7,610,000	7,885,100	7,048,000	-10.62%
Interest on Debt	5,469,702	5,349,183	5,100,080	4,861,030	4,925,479	1.33%
Capital & Other Non-Wage Related Articles <i>(only including appropriations with general fund as a funding source)</i>	1,085,844	900,000	380,630	524,499	1,006,371	91.87%
State & County Charges	525,611	586,600	618,582	601,780	676,533	12.42%
Total Appropriations, Not Including Transfers Out	105,555,716	110,562,185	115,630,987	121,619,458	125,163,411	2.91%

Note 1 > These appropriations do not include any prior year encumbrances carried forward.

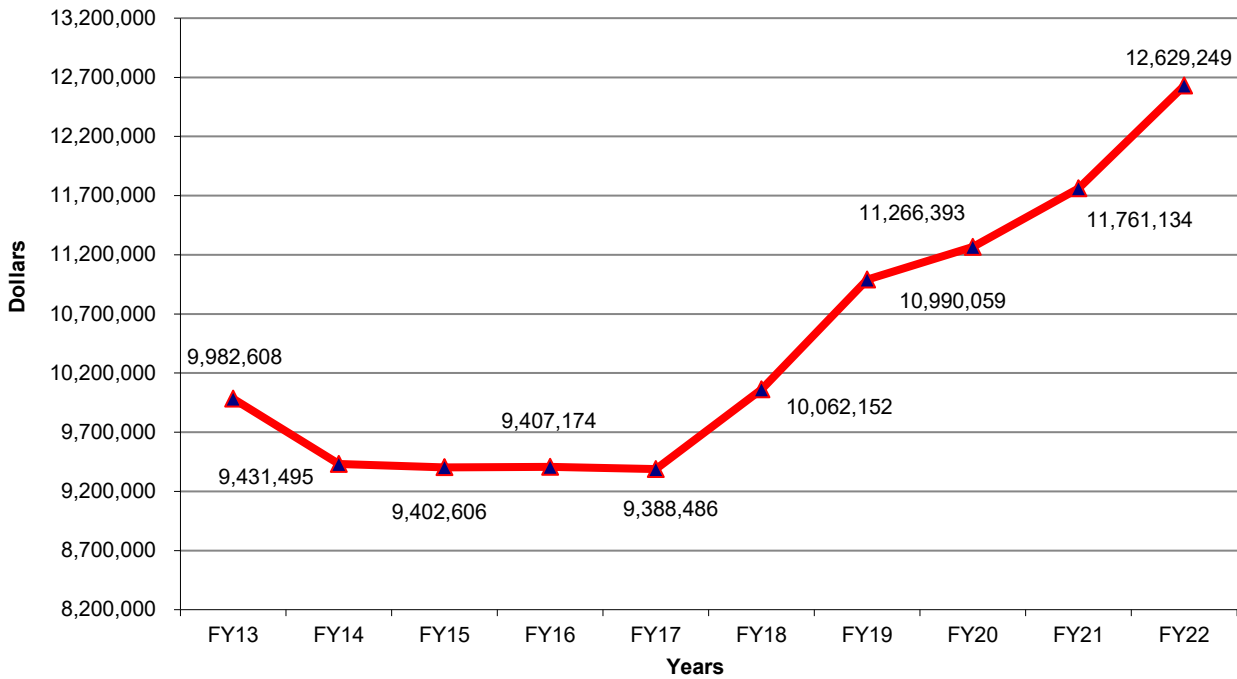
Note 2 > The FY21 amounts include COVID related appropriations of \$1,292,450 in various departments, including \$525k in the Reserve Fund.

* The remaining balance of the Reserve Fund each year is reported above (with the exception of 2022, which is the undistributed budget).

**TOWN OF WINCHESTER, MASSACHUSETTS
HEALTH INSURANCE EXPENDITURES & BUDGET
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY13	9,982,608		
FY14	9,431,495	(551,113)	-5.5%
FY15	9,402,606	(28,889)	-0.3%
FY16	9,407,174	4,568	0.0%
FY17	9,388,486	(18,688)	-0.2%
FY18	10,062,152	673,666	7.2%
FY19	10,990,059	927,907	9.2%
FY20	11,266,393	276,334	2.5%
FY21	11,761,134	494,741	4.4%
<i>(BUDGET)</i> FY22	12,629,249	868,115	7.4%

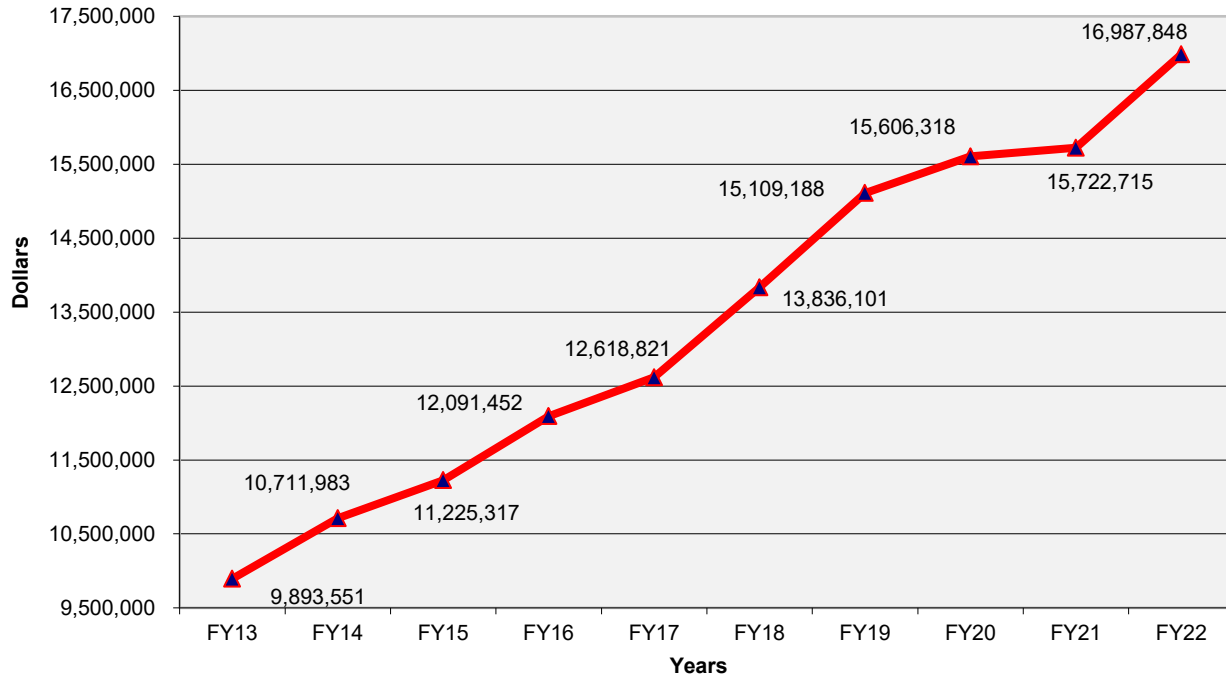
Health Insurance Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND SPECIAL EDUCATION EXPENDITURES & BUDGET
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY13	9,893,551		
FY14	10,711,983	818,432	8.3%
FY15	11,225,317	513,334	4.8%
FY16	12,091,452	866,135	7.7%
FY17	12,618,821	527,369	4.4%
FY18	13,836,101	1,217,280	9.6%
FY19	15,109,188	1,273,087	9.2%
FY20	15,606,318	497,130	3.3%
FY21	15,722,715	116,397	0.7%
<i>(BUDGET)</i> FY22	16,987,848	1,265,133	8.0%

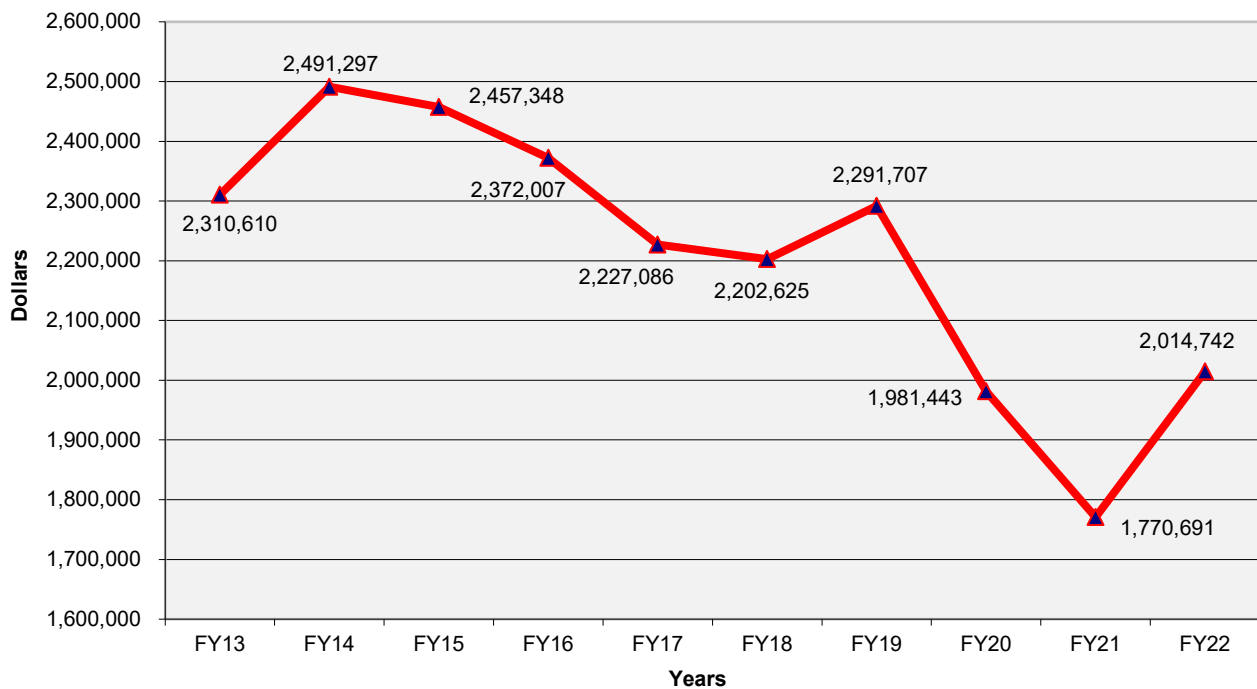
Special Education Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
ENERGY EXPENDITURES & BUDGET
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY13	2,310,610		
FY14	2,491,297	180,687	7.82%
FY15	2,457,348	(33,949)	-1.36%
FY16	2,372,007	(85,341)	-3.47%
FY17	2,227,086	(144,921)	-6.11%
FY18	2,202,625	(24,461)	-1.10%
FY19	2,291,707	89,082	4.04%
FY20	1,981,443	(310,264)	-13.54%
FY21	1,770,691	(210,752)	-10.64%
<i>(BUDGET)</i> FY22	2,014,742	244,051	13.78%

Energy Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
ESTIMATED OPERATING RESERVES
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

Beginning Undesignated Fund Balance, as adjusted*	14,455,732.60
Less: Uses of Free Cash at Fall Town Meeting 2021	(1,723,340.79)
General Stabilization Balance as of (as of March 31, 2022)	<u>4,542,891.67</u>
Total Estimated Operating Reserves	<u><u>17,275,283.48</u></u>
Total Estimated FY22 General Fund Revenue & Transfers In	<u><u>136,341,286.50</u></u>
Estimated Operating Reserves as a % of FY22 Estimated Revenue & Transfers In	<u><u>12.67%</u></u>

* Upon further review of the June 30, 2021 undesignated fund balance, the Department of Revenue reduced our undesignated fund balance by \$80,000 to make up for a debt exclusion adjustment that we hadn't reserved (i.e. it was related to the budgeted BAN paydown for the High School project we didn't have to make).

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND - FREE CASH ACTIVITY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022 AS OF MARCH 31, 2022**

	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2021 Total	FY 2022 YTD
CERTIFIED FREE CASH:	7,571,306.00	6,601,740.00	8,835,968.00	9,720,537.00	13,318,331.00 *
USES VOTED AT TOWN MEETING:					
Fall 2017 Art 24 Supplement FY18 Operating Budget	(127,500.00)	-	-	-	-
Fall 2017 Art 25 Eversource Engineering/Consulting	(265,000.00)	-	-	-	-
Fall 2017 Art 32 McCall Middle School Phase I & II	(499,685.00)	-	-	-	-
Fall 2017 Art 34 Prior Year Bills	(3,851.06)	-	-	-	-
Fall 2017 Art 35 Personnel - Salary Increases	(81,370.00)	-	-	-	-
Spring 2018 Art 13 Fund the Police Detail Deficit	(70,756.00)	-	-	-	-
Spring 2018 Art 14 Supplement FY18 Operating Budget	(399,434.00)	-	-	-	-
Spring 2018 Art 16 Prior Year Bills	(993.00)	-	-	-	-
Spring 2018 Art 17 Energy Savings	(7,500.00)	-	-	-	-
Spring 2018 Art 18 Eversource Engineering/Consulting	(165,000.00)	-	-	-	-
Spring 2018 Art 24 FY19 Strategic Capital Maintenance	(100,000.00)	-	-	-	-
Spring 2018 Art 36 Public Safety Consultant	(50,000.00)	-	-	-	-
Spring 2018 Art 40 FY18 Personnel (Clerical Union)	(34,386.00)	-	-	-	-
Spring 2018 Art 40 FY19 Personnel (Clerical Union & COLA)	(135,474.00)	-	-	-	-
Spring 2018 Art 42 FY19 Operating Budget	(1,713,597.00)	-	-	-	-
Fall 2018 Art 18 22 Highland Ave Demolition	-	(30,000.00)	-	-	-
Fall 2018 Art 19 Johnson & Ridge Intersection (easements)	-	(75,000.00)	-	-	-
Fall 2018 Art 21 Vinson Owen School Safety Railings	-	(35,000.00)	-	-	-
Fall 2018 Art 22 Eversource Legal	-	(70,000.00)	-	-	-
Fall 2018 Art 23 Supplement FY19 Operating Budget	-	(69,781.61)	-	-	-
Fall 2018 Art 27 Traffic & Transportation Advisory Comm	-	(55,000.00)	-	-	-
Fall 2018 Art 28 Council on Aging Van	-	(37,500.00)	-	-	-
Spring 2019 Art 19 Supplement FY19 Operating Budget	-	(634,851.00)	-	-	-
Spring 2019 Art 23 Safety Railings for Fall Protection - WHS	-	(50,000.00)	-	-	-
Spring 2019 Art 25 Eversource Legal/Engineering/Consulting	-	(60,000.00)	-	-	-
Spring 2019 Art 26 2030 Master Plan	-	(45,000.00)	-	-	-
Spring 2019 Art 27 FY20 Capital Budget	-	(177,000.00)	-	-	-
Spring 2019 Art 33 Lake Street Bridge Design/Engineering	-	(80,000.00)	-	-	-
Spring 2019 Art 42 FY20 Operating Budget	-	(190,630.00)	-	-	-
Fall 2019 Art 9 Municipal Affordable Housing Trust	-	-	(500,000.00)	-	-
Fall 2019 Art 9 Capital Stabilization Fund	-	-	(500,000.00)	-	-
Fall 2019 Art 21 Supplement FY20 Operating Budget	-	-	(4,518.00)	-	-
Spring 2020 Art 7 Supplement FY20 Operating Budget	-	-	(335,166.34)	-	-
Spring 2020 Art 10 Muraco Architectural/Engineering	-	-	(30,000.00)	-	-
Spring 2020 Art 11 Structural Firefighting PPE	-	-	(137,000.00)	-	-
Spring 2020 Art 14 N. Main Street Development Barriers	-	-	(30,000.00)	-	-
Spring 2020 Art 15 FY21 Capital Budget	-	-	(100,000.00)	-	-
Spring 2020 Art 23 FY20 Personnel (Firefighter Wages)	-	-	(6,444.00)	-	-
Fall 2020 Art 14 Winchester Train Station Improvements	-	-	-	(240,000.00)	-
Fall 2020 Art 16 Traffic Mitigation Studies, Design/Eng	-	-	-	(55,000.00)	-
Fall 2020 Art 18 Muraco Culvert Flood Mitigation Project	-	-	-	(50,906.00)	-
Fall 2020 Art 25 Supplement FY21 Operating Budget - COVID	-	-	-	(1,292,450.00)	-
Fall 2020 Art 25 Supplement FY21 Operating Budget	-	-	-	(32,000.00)	-
Fall 2020 Art 28 Prior Year Bills	-	-	-	(3,593.30)	-
Fall 2020 Art 29 FY20 Personnel (Clerical Union Wages)	-	-	-	(22,460.00)	-
Spring 2021 Art 9 Supplement FY21 Operating Budgets	-	-	-	(261,208.03)	-
Spring 2021 Art 10 Prior Year Bills	-	-	-	(5,000.00)	-
Spring 2021 Art 20 FY22 Operating Budget	-	-	-	(50,000.00)	-
Spring 2021 Art 20 FY22 Capital Budget	-	-	-	(100,000.00)	-
Spring 2021 Art 24 Board of Health COVID Expenses	-	-	-	(100,000.00)	-
Spring 2021 Art 29 FY22 Operating Budget (reduce the tax levy)	-	-	-	(151,863.00)	-
Fall 2021 Art 14 Transfer Station Project	-	-	-	-	(1,000,000.00)
Fall 2021 Art 17 Supplemental FY22 Operating Budget	-	-	-	-	(198,167.00)
Fall 2021 Art 19 Winchester Center Commuter Rail Station	-	-	-	-	(315,000.00)
Fall 2021 Art 20 Eversource 345kV Engineering/Consulting	-	-	-	-	(70,000.00)
Fall 2021 Art 22 Prior Year Bills	-	-	-	-	(2,370.79)
Fall 2021 Art 26 Multi-Purpose Sports Court Engineering	-	-	-	-	(25,000.00)
Fall 2021 Art 27 Flood Mitigation Project	-	-	-	-	(52,000.00)
Fall 2021 Art 28 Carriage House Renovation Consulting	-	-	-	-	(57,000.00)
Fall 2021 Art 30 FY22 Personnel (DPW/COA Wages)	-	-	-	-	(3,803.00)
Total Uses	<u>(3,654,546.06)</u>	<u>(1,609,762.61)</u>	<u>(1,643,128.34)</u>	<u>(2,364,480.33)</u>	<u>(1,723,340.79)</u>
Unappropriated Free Cash	<u>3,916,759.94</u>	<u>4,991,977.39</u>	<u>7,192,839.66</u>	<u>7,356,056.67</u>	<u>11,594,990.21</u>

* This was adjusted by the DOR in March of 2022 for a debt exclusion adjustment that had to be made.

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND - RESERVE FUND TRANSFERS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022 AS OF MARCH 31, 2022**

	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2021 Total	FY 2022 YTD 3/31/22
RESERVE FUND APPROPRIATION:	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
TOWN MEETING REPLENISHMENT:	150,815.00	226,451.61	261,309.00	525,000.00	158,167.00
USES:					
Board of Health	(445.00)	-	(16,709.00)	(230,664.00)	-
Building & Zoning	-	-	-	(4,626.00)	-
Comptroller	-	-	(3,500.00)	(29,203.00)	-
Contributory Retirement	-	(19,646.95)	-	-	-
COVID-19 Emergency Funding to various departments	-	-	(115,300.00)	-	-
Department of Public Works	-	-	(36,790.00)	(12,305.00)	-
DPW Transfer Station	(40,000.00)	(31,595.00)	-	-	-
Energy	-	(80,000.00)	-	-	-
Finance Committee	-	-	(704.00)	(500.00)	-
General Insurance	(10,340.00)	-	-	-	(15,000.00)
Health Insurance	(9,000.00)	-	-	-	-
Historical Commission	-	-	-	(162.00)	(4,000.00)
Human Resources	-	-	-	(3,015.00)	-
Legal	-	(139,413.67)	(70,000.00)	(20,000.00)	-
Planning Board	(15,000.00)	(2,310.00)	-	(1,000.00)	-
Sealer of Weights & Measures	-	-	(29.00)	-	-
Snow & Ice	(2,119.47)	-	-	-	-
Special Project - Eversource	-	(42,500.00)	-	-	(100,000.00)
Special Project - McCall School Phase I & II	(98,815.00)	-	-	-	-
Special Project - Temporary Lights	(25,000.00)	-	-	-	-
Special Project - Thornberry Rd. Pump Station	(17,000.00)	-	-	-	-
Special Project - Town Hall Flooring	-	-	-	(70,000.00)	-
Town Clerk	-	-	-	(14,772.00)	(18,167.00)
Town Manager	-	-	-	(10,258.00)	(25,000.00)
Town Manager for WinCam	-	-	(50,000.00)	-	-
Treasurer/Collector	-	-	(1,400.00)	(2,877.00)	-
Unemployment	-	-	(174,900.00)	-	-
Veterans	(150.00)	(197.50)	-	(5.00)	-
Total Uses	<u>(217,869.47)</u>	<u>(315,663.12)</u>	<u>(469,332.00)</u>	<u>(399,387.00)</u>	<u>(162,167.00)</u>
Balance of Reserve Fund	<u>332,945.53</u>	<u>310,788.49</u>	<u>191,977.00</u>	<u>525,613.00</u>	<u>396,000.00</u>

**TOWN OF WINCHESTER, MASSACHUSETTS
RESERVES/AVAILABLE FUNDS & RESTRICTED FUNDS
AS OF MARCH 31, 2022**

RESERVES / AVAILABLE FUNDS

Free Cash	This is a community's unrestricted available funds that may be used as a funding source for appropriations. Free Cash is generated when actual revenue collections are more than budget estimates and when expenditures are less than appropriations. <i>Note that the DOR made a late adjustment to our certified Free Cash in relation to an FY21 debt exclusion.</i>	<u>Certified 9/27/21</u>	\$13,398,331
		<u>Adjusted 3/14/22</u>	\$13,318,331
General Stabilization Fund	Essentially, it is a "rainy day" fund available for emergencies or to spread out the impact of large expenditures. The fund maybe appropriated for any lawful purpose by a two-thirds vote of Town Meeting.		\$4,542,892
Total Reserves / Available Funds			\$17,861,223

RESTRICTED FUNDS

Building Stabilization Fund	In FY 2003 the Town established a special Building Stabilization Fund that allocates revenue raised by a tax override for major building capital projects, including the payment of debt service. Appropriations may be made from the fund by a two-thirds vote of Town Meeting for eligible building projects. The FY20 override included an additional \$400,000 to be allocated to this fund.		\$2,625,721
Capital Stabilization Fund	In FY 2003 the Town established a special Capital Stabilization Fund that allocates revenue raised by a tax override for capital projects, including the payment of debt service. Appropriations may be made from the fund by a two-thirds vote of Town Meeting for eligible capital projects. The FY20 override included an additional \$1,600,000 to be allocated to this fund.		\$2,265,221
SPED Stabilization Fund	In FY 2012 the Town established a special SPED Stabilization Fund to support unanticipated or unbudgeted special education costs that may arise from year to year. The 2018 Spring Town Meeting voted to transfer the balance of this fund to the SPED Reserve.		\$0
SPED Reserve	In FY 2018 the Town accepted MGL CH40 § 13E and established a SPED Reserve Fund. This fund can be used to pay for unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation.		\$324,015
Sale of Land	Proceeds from the sale of land must be first be used to retire debt which may have been incurred for the purchase of the land, if there is none, the funds may be appropriated for any purpose for which the Town is authorized to incur debt for a period of five years or more or may be applied to the payment of indebtedness.		\$247,561

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL ARTICLE & CAPITAL FUNDS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
<i>GENERAL:</i>					
0312312	COMP/START PLAN - A19 - FY01	2,017.33	-	-	2,017.33
0341932	ACCEPT HIGH STREET - FY98	8,370.00	-	-	8,370.00
0393822	WEST SIDE EXH SYSTEM - FY00	2,038.31	-	-	2,038.31
0395052	FIRE STATION VENT - FY03	2,040.31	-	-	2,040.31
0396912	WEDGEMERE PARKING - VARIOUS ARTICLES	99,169.23	3,745.71	-	95,423.52
0396932	HEALTH MITIGATION - A23-5/14	46,709.23	2,940.00	-	43,769.23
0396942	TOWN CENTER PARKING - VARIOUS ARTICLES	53,966.36	8,314.42	-	45,651.94
0397252	EVERSOURCE - VARIOUS ARTICLES	453,206.58	122,501.13	56,805.45	273,900.00
0397292	ADA-TOWN/SCHOOL - A17-5/16	4,103.55	4,103.55	-	-
0397322	LIBRARY HVAC - A17-5/16	8,604.25	8,604.25	-	-
0397332	T/H GENERATOR - A17-5/16	299.88	299.88	-	-
0397452	MASTER PLAN - A7-5/17	19,186.46	-	-	19,186.46
0397512	ADA TOWN & SCHOOL - A14-5/17	63,201.02	18,351.02	44,850.00	-
0397612	WATERFIELD RD BRIDGE - A31-11/17	3,896.21	3,896.21	-	-
0397622	GENERATOR WS FIRE - A31-11/17	27,945.00	9,557.18	-	18,387.82
0397642	PS GENERATOR ENG - A31-11/17	285.02	285.02	-	-
0397692	AMBROSE OIL TO GAS - A31-11/17	25,000.00	-	-	25,000.00
0397702	LINCOLN OIL TO GAS - A31-11/17	25,000.00	-	-	25,000.00
0397752	ADA PROJECTS - A35-5/18	119,393.81	2,782.86	-	116,610.95
0397772	STRAT CAPITAL MAINTENANCE - A24-5/18	6,230.96	6,105.06	125.00	0.90
0397782	CARRIAGE HOUSE - A24-5/18	99,863.32	75,400.00	24,463.32	-
0397802	DPW ROAD & SW - A24-5/18	80,266.84	4,180.69	-	76,086.15
0397862	CEM TREE PRUN/PLT - A24-5/18	35.00	-	-	35.00
0397892	JOHNSON/RIDGE EASEMT - A19-11/18	21,800.00	1,900.00	-	19,900.00
0397912	VO ROOF RAILINGS - A21-11/18	35,000.00	-	-	35,000.00
0397942	LIBRARY HVAC - A32-11/18	59,617.55	-	-	59,617.55
0397962	LINCOLN EXTERIOR - A32-11/18	38,056.25	18,916.25	19,140.00	-
0398032	2030 MASTER PLAN - A26-5/19	600.00	-	-	600.00
0398042	LAKE ST BRIDGE DESIGN - A33-5/19	18,300.00	2,800.00	15,500.00	-
0398052	DPW ROADS & S/W - A27-5/19	8,799.41	1,065.20	7,734.00	0.21
0398072	DPW PS TH GENERATORS - A27-5/19	3,431.91	3,431.91	-	-
0398082	ADA PROJECTS - A27-5/19	125,000.00	-	-	125,000.00
0398102	MIS ETHERNET CABLING - A27-5/19	5,095.43	5,095.43	-	-
0398122	STRAT CAPITAL MAINTENANCE - A27-5/19	52,635.00	37,768.93	240.00	14,626.07
0398152	PARKHURST ELEVATOR - A11-11/19	325,835.14	307,914.12	2,454.17	15,466.85
0398172	DPW SWAPLOADER - A11-11/19	500.00	500.00	-	-
0398212	CHURCH/WTRFLD TRAF - A11-11/19	130,000.00	888.90	73,410.00	55,701.10
0398222	MANCHESTER FLD TRACK - A11-11/19	497.23	497.23	-	-
0398232	REMOVAL UNDRGRD TNKS - A11-11/19	23,255.00	-	10,255.00	13,000.00
0398262	MURACO STUDY - A10-6/20	200.00	-	-	200.00
0398272	FIREFIGHTING PPE - A11-6/20	4,340.00	-	-	4,340.00
0398282	BARRIER STUDY N. MAIN - A14-6/20	14,767.99	14,767.99	-	-
0398292	FIRE ALARM DESIGN - A15-6/20	32,574.88	12,976.12	5,375.00	14,223.76
0398302	MCCALL VENT CONTROLS PHASE I - A15-6/20	200.00	-	-	200.00
0398312	ADA PROJECTS - A15-6/20	124,886.48	-	-	124,886.48
0398332	ROADS & SIDEWALKS - A15-6/20	271,279.46	123,915.81	147,363.65	-
0398342	RISK ASSESS IMPLMNT'N PHASE I - A15-6/20	75,000.00	-	-	75,000.00
0398352	RECORDS MANAGE STUDY - A15-6/20	20,000.00	-	-	20,000.00
0398362	LINCOLN SCHOOL EXTERIOR R&M - A15-6/20	100,000.00	-	-	100,000.00
0398372	MAIN ST BRIDGE RAILING - A15-6/20	30,300.00	29,000.00	1,300.00	-
0398402	SKILLINGS GUARDRAIL - A15-6/20	4,250.00	4,250.00	-	-
0398412	DPW SALTER TRUCK - A15-6/20	71.00	71.00	-	-
0398422	STRAT CAPITAL MAINTENANCE - A15-6/20	81,261.94	-	539.15	80,722.79
0398442	CEMETERY VARIOUS REPAIRS - A15-6/20	38,800.00	-	-	38,800.00
0398452	MURACO SCHOOL ROOF/ELECTRICAL - A18-11/20	109,190.83	10,570.15	-	98,620.68
0398462	FIRE BLDGS REPAIRS/SECURITY SYS - A18-11/20	324,587.80	66,091.44	39,700.00	218,796.36
0398472	TOWN HALL HVAC ENGINEERING - A18-11/20	61,402.62	18,060.00	-	43,342.62
0398482	MCCALL SCHOOL MASONRY - A18-11/20	39,863.32	15,500.00	24,363.32	-
0398492	TOWH HALL FLOORING - A18-11/20	6,392.25	3,603.80	-	2,788.45
0398502	DPW STABLE REPLACEMENT - A18-11/20	49,863.32	14,453.92	35,409.40	-

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL ARTICLE & CAPITAL FUNDS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
0398512	MURACO CULVERT ENGINEERING - A18-11/20	388,000.00	77,480.00	308,020.00	2,500.00
0398522	DOWNTOWN BUSINESS DIST ENG/IMP - A18-11/20	49,900.00	43,695.51	-	6,204.49
0398532	TRANSFER STATION IMP ENGINEERING - A18-11/20	67,110.00	64,638.00	2,472.00	-
0398552	HIGHLAND AVE TRAFFIC IMP - A18-11/20	39,620.00	20,720.00	500.00	18,400.00
0398562	DPW BLDG 4WD TRUCK - A18-11/20	65,000.00	65,000.00	-	-
0398572	DPW MAINT 4WD TRUCK - A18-11/20	70,000.00	59,870.00	-	10,130.00
0398582	TRAIN STATION IMPROVEMENTS - A14-11/20	240,000.00	240,000.00	-	-
0398592	TRAFFIC MITIGATION STUDY - A16-11/20	31,500.00	-	-	31,500.00
0398622	WATERFIELD & CHURCH - A1-5/21	305,000.00	-	305,000.00	-
0398632	TOWN HALL/DPW FIRE ALARM - A20-5/21	350,000.00	707.52	-	349,292.48
0398642	ADA PROJECTS - A20-5/21	125,000.00	-	-	125,000.00
0398652	PUBLIC SAFETY RADIOS - YR 4 - A20-5/21	125,000.00	-	125,000.00	-
0398662	DPW ROADS & S/W - A20-5/21	500,000.00	25,148.03	137,511.24	337,340.73
0398672	DPW GENERATOR ENGINEERING - A20-5/21	20,000.00	-	-	20,000.00
0398682	POLICE CHIEF VEHICLE - A20-5/21	65,000.00	58,353.54	-	6,646.46
0398702	CEMETERY ROADS & GROUNDS - A20-5/21	70,000.00	-	-	70,000.00
0398712	STRAT CAPITAL MAINTENANCE - A20-5/21	100,000.00	-	-	100,000.00
0398722	BOARD OF HEALTH COVID - A24-5/21	100,000.00	45,356.23	39,432.72	15,211.05
0398732	MAIN FIRE STATION HVAC - A12-11/21	750,000.00	-	-	750,000.00
0398742	TOWN HALL HVAC - A12-11/21	154,000.00	-	-	154,000.00
0398752	MCCALL SCHOOL FACADE - A12-11/21	24,000.00	-	23,636.68	363.32
0398762	WEST SIDE FIRE STATN IMPROVEMENTS - A12-11/21	185,000.00	-	-	185,000.00
0398772	DPW STORAGE GARAGE - A12-11/21	134,000.00	-	134,000.00	-
0398782	LINCOLN SCHOOL CHILLER - A12-11/21	60,000.00	-	-	60,000.00
0398792	LINCOLN SCHOOL SITE WORK - A12-11/21	50,000.00	-	34,725.00	15,275.00
0398802	MCCALL SCHOOL CONTROL CONVERSION - A12-11/21	26,000.00	-	-	26,000.00
0398812	FIRE DEPT ENGINE 3 REPLACEMENT - A12-11/21	725,000.00	-	14,416.00	710,584.00
0398822	WASHINGTON ST BRIDGE - A12-11/21	66,000.00	-	66,000.00	-
0398832	CROSS ST BRIDGE - A12-11/21	55,000.00	-	55,000.00	-
0398842	TOWN TRAFFIC MASTER PLAN - A12-11/21	165,000.00	-	165,000.00	-
0398852	FIRE DEPT AMBULANCE REPLACEMENT - A12-11/21	350,000.00	-	324,702.00	25,298.00
0398862	DPW MANAGER VEHICLE - A12-11/21	40,000.00	-	31,838.00	8,162.00
0398872	CENTER COMMUTER RAIL STATION - A19-11/21	315,000.00	-	-	315,000.00
0398882	TRAFFIC CALMING EVERSOURCE - A21-11/21	10,000.00	-	-	10,000.00
0398892	PRIOR YEAR BILLS - A22-11/21	2,370.79	2,370.79	-	-
0398902	RIVER/CROSS TRAFFIC IMPROVEMENTS - A24-11/21	275,000.00	-	-	275,000.00
0398922	MYSTIC SPORTS COURT - A26-11/21	25,000.00	12,625.00	8,625.00	3,750.00
0398932	FLOOD MITIGATION PROJECT MAINT - A27-11/21	52,000.00	1,350.00	50,650.00	-
0398942	CARRIAGE HOUSE CONSULTING - A28-11/21	57,000.00	-	37,536.68	19,463.32
	TOTAL GENERAL	9,619,984.27	1,682,419.80	2,373,092.78	5,564,471.69
WATER & SEWER:					
90029743	NOI EPA MS4 STORM - A12-11/16	100.00	-	-	100.00
90029754	REPLACE CARBON FILTERS - A14-5/17	22,200.00	-	-	22,200.00
90029755	EPA MS4 PERMIT YEAR 1 - A14-5/17	800.00	-	-	800.00
90029756	STOWELL ROAD STUDY - A14-5/17	14,000.00	-	-	14,000.00
90029760	N.RES & SAW MILL BRK - A29-11/17	200.00	-	-	200.00
90029785	W/S DUMP TRUCK - A24-5/18	1,000.00	-	-	1,000.00
90029800	STORMWATER UTILITY - A35-11/18	100.00	-	-	100.00
90029813	MS4 PERMIT YEAR 2 - A27-5/19	35,165.05	8,534.00	3,631.05	23,000.00
90029814	MINI EXCAVATOR - A27-5/19 (SHARED COST)	181.57	-	-	181.57
90029843	MS4 PERMIT YEAR 3 - A15-6/20	101,474.50	53,123.50	38,551.00	9,800.00
90029869	MS4 PERMIT YEAR 4 - A20-5/21	200,000.00	49,599.00	130,401.00	20,000.00
90029891	RIVER/CROSS SEWER IMPROVEMENTS - A20-11/21	20,965.00	-	-	20,965.00
	TOTAL WATER & SEWER	396,186.12	111,256.50	172,583.05	112,346.57
	TOTAL SPECIAL ARTICLE FUNDS	10,016,170.39	1,793,676.30	2,545,675.83	5,676,818.26

**TOWN OF WINCHESTER, MASSACHUSETTS
CAPITAL PROJECT FUNDS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET/BALANCE	CASH BALANCE
8801	MWRA SEWER SYS RECON - FY98	14,797.98	-	-	14,797.98	14,797.98
8803	SEWER BOND - FY02	28,585.65	-	-	28,585.65	28,585.65
8810	SEWER BOND- MWRA I/I - A1-FY94	1,064.91	-	-	1,064.91	1,064.91
8812	MWRA SEWER BOND - FY99	167,492.15	-	-	167,492.15	167,492.15
8873	MWRA SEWER REHAB - A14-11/09	16,702.20	-	-	16,702.20	16,702.20
8874	MWRA WATER CAPITAL INTEREST	76,118.08	-	-	76,118.08	76,118.08
8877	ABERJONA RIVER - A24-11/11	4,615.83	-	-	4,615.83	4,615.83
8878	V-O SCHOOL CONST - A12-11/11	23,179.85	-	-	23,179.85	23,179.85
8882	PUMPING STATION - A16-5/11	1,983.54	-	-	1,983.54	1,983.54
8885	DRAINAGE IMPROVE - A14-5/12	21,906.82	-	-	21,906.82	21,906.82
8891	SQUIRE RD/METER 4 - A10-11/13	243,954.61	-	-	243,954.61	243,954.61
8892	HIGH SCHOOL - A1-11/13	281,783.06	21,899.00	96,823.00	163,061.06	259,883.82
8894	WATER MAIN LINING - A12-11/14	29,218.95	-	-	29,218.95	29,218.95
8896	SEWER SYS INVEST - A14-11/14	5,671.20	-	-	5,671.20	5,671.20
8898	ABERJONA FLOOD - A1-5/15	801,470.35	1,580.00	10,196.00	789,694.35	49,890.35
8899	SKILLINGS FLD REM - A2-5/15	14,052.04	284.08	-	13,767.96	13,767.96
8900	SEWER SYS LESLIE/LAWSON - A24-5/16	12,900.00	-	-	12,900.00	-
8901	MWRA LEAD SERVICE - A11-11/16	132,495.53	-	-	132,495.53	132,495.53
8902	MWRA PHII SANITARY SEWER - A18-5/17	170,274.53	-	-	170,274.53	170,274.53
8903	THORNBERRY PUMP STATION - A21-5/17	22,996.32	-	-	22,996.32	22,996.32
8904	SKILLINGS SYNTHETIC TURF - A1-5/17	14,164.03	-	2,855.00	11,309.03	14,164.03
8905	MWRA SEWER PROJECT - INTEREST	111,618.33	-	-	111,618.33	111,618.33
8906	STOWELL ROAD - A30-11/17	21,854.50	-	-	21,854.50	21,854.50
8907	MCCALL PHASE I - A32-11/17	21,807.83	-	-	21,807.83	21,807.83
8908	MCCALL PHASE II - A1-3/18	416,313.48	188.48	45,992.10	370,132.90	416,125.00
8910	MWRA LEAD SERVICE PHASE II - A37-5/18	10,319.12	-	-	10,319.12	10,319.12
8912	WILDWOOD DRAINAGE - A39-5/18	312,352.05	100,333.73	70,750.03	141,268.29	212,018.32
8913	SWANTON STREET BRIDGE - A33-11/18	2,754,700.15	2,113,913.74	574,265.09	66,521.32	640,786.41
8914	SAW MILL BROOK DRAINAGE - A34-11/18	212,550.85	139,169.14	33,237.50	40,144.21	73,381.71
8915	MWRA PII SANITARY SWR - A31-5/19	745,285.50	416,291.16	328,994.34	-	328,994.34
8916	MWRA LEAD SVC WATER - A32-5/19	532,979.12	318,497.68	214,481.44	-	214,481.44
8917	LAKE ST BRIDGE - A13-11/19	1,499,804.36	-	20,000.00	1,479,804.36	1,499,804.36
8920	LYNCH ELEM FEASIBILITY - A9-6/20	1,500,000.00	307,308.92	610,800.00	581,891.08	1,192,691.08
8921	MWRA LEAD SERVICE - A12-6/20	344,139.75	181,567.74	67,200.00	95,372.01	162,572.01
8922	LAND - WASHINGTON/SWANTON - A12-11/20	5,300,000.00	5,270,000.00	-	30,000.00	30,000.00
8923	N. RES DAM/GATE/LLO - A20-11/20	5,962,886.05	126,844.26	5,583.87	5,830,457.92	5,836,041.79
8924	TRANSFER STATION DESIGN - A15-5/21	201,200.00	197,070.00	4,130.00	-	4,130.00
8925	MAIN ST. BRIDGE - A17-5/21	270,000.00	4,339.80	-	265,660.20	265,660.20
8926	MURACO CULVERT - A18-5/21	9,110,000.00	-	-	9,110,000.00	-
8927	MURACO REPAIRS - A19-5/21	3,650,000.00	343,621.19	56,473.55	3,249,905.26	2,156,378.81
8928	S. RESERVOIR DAM IMPROVE - A13-11/21	72,000.00	37,200.00	34,800.00	-	34,800.00
8929	TRANSFER STATION IMPROVE - A14-11/21	6,500,000.00	-	-	6,500,000.00	1,000,000.00
TOTAL CAPITAL PROJECT FUNDS		41,635,238.72	9,580,108.92	2,176,581.92	29,878,547.88	15,532,229.56

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
0227	ESSENTIAL SCHOOL HEALTH	5,393.71
0402	SPED, 94-412 WIN	(289,426.39)
0403	SPED, EARLY CHILDHOOD	(9,404.00)
0404	SPED, PROF DEVELOPMENT	196.00
0406	TITLE I	(55,733.57)
0408	TITLE II	24,723.41
0426	TITLE III - LEP SUPPORT	(742.89)
0427	ED JOBS	1,821.00
0429	EARLY CHILDHOOD PROGRAM IMPROVEMENT	(0.25)
0432	TITLE IV	2,000.00
0433	FINANCIAL LITERACY ED GRANT	6,350.30
0434	SAFER SCHOOLS & COMM GRANT	3,535.00
0435	CARES ACT CORONAVIRUS RELIEF FUND - SCHOOL REOPENING GRANT	0.17
0436	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUND I	(19,227.60)
0437	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUND II	26,261.19
0438	CORONAVIRUS PREVENTION FUNDING	3,660.00
0439	ARP IDEA 252	23,546.00
0440	ARP IDEA 264	2,095.00
0441	ESSER III FC119 GRANT	76,179.00
0600	SCHOOL LUNCHES	934,375.89
0620	SCHOOL TUITION REVOLVING	107,738.89
0621	ATHLETICS	498,589.22
0622	ELEMENTARY MUSIC PROGRAM	81,866.33
0623	BUILDING RENTALS	191,579.08
0624	WINCHESTER FUND FOR EXCELLENCE	15,523.37
0625	SCHOOL TRANSPORTATION	324,414.12
0626	PROFESSIONAL DEVELOPMENT PROGRAM	504.19
0627	SUMMER READING PROGRAM	38,282.84
0628	COOL SCIENCE CLUB-SUMMER	12,114.08
0630	COOL SCIENCE CLUB-AFTER SCHOOL	4,007.87
0631	ELEMENTARY BOYS & GIRLS CHORUS	6,308.42
0633	LEGOS FUND - LINCOLN	72.41
0635	COMMUNITY EDUCATION PROGRAM	227,566.08
0636	SCHOOL LOST BOOK REVOLVING FUND	26,713.47
0637	SPED RESERVE CH40 §13E	324,014.79
0700	SCHOOL GIFT ACCOUNT	60,936.78
0703	SCHOOL GIFT ACCT - MEURLING	3,066.51
0706	GIFT - V/O PLAYGROUND	202.69
0709	SCHOOL GIFT - CROTTY	3,491.23
0711	GIFT - GRIFFIN - HS PHOTO DEPT	6,487.09
0713	GIFT - VINSON-OWEN	1,271.42
0715	CIRCUIT BREAKER/SPEC ED REIMBURSEMENT	1,620,272.44
0718	MESPA TECHNOLOGY	1,947.62
0719	GIFT-GRIFFIN-FY05-PHOTO LAB	254.80
0720	GIFT - FY05 - SPED PROGRAMS	473.25
0721	GIFT-SPEC ED-WINCHESTER ELKS	5,699.30
0728	LIBRARY AUTOMATION MURACO	1,919.00
0739	MURPHY ED FOUND-CHINA SCH	1.00
0743	AMBROSE LEARNING CENTER	4,172.28
0746	ITALIAN PROGRAM	3,747.36
0755	ENKA - SCIENCE CURRICULUM	999.11
0756	TECHNOLOGY DONATIONS GIFT A/C	2,185.97
0760	MCCALL EXTRA- CURRICULAR	(23,407.31)
0761	KEATING FUND - HARRISON	492.81
0764	RUNNING WALL OF FAME	20.00
0765	CHINESE CULTURE	200.00
0770	MURPHY FOUND - SCH PROG	48,631.83
0771	MURPHY FOUND - BEST BUDDIES	124.08
0772	BELLINO GIFT ACCOUNT	2,116.09
0773	SPED SETTLEMENT FUND	1,152.16
0775	AED MAINTENANCE	754.32

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
0776	MURPHY-WAKE UP & GO	2,576.17
0777	WINCHESTER ROTARY - DRUMS	33.00
0778	MURPHY-MUSIC INSTRUMENTS	200.00
0779	MURPHY-LINCOLN HEALTH FAIR	700.00
0781	MCCALL GIFT ACCOUNT	434.26
0784	WINCHESTER MULTI NETWORK	1,026.49
0785	CUMMINGS FOUNDATION	1,051.00
0786	THE BOSTON FOUNDATION	2,959.90
0787	WHS PFA	7,945.91
0788	ENKA SCHOOL DONATIONS	8,430.94
0789	WHS ZEN GARDEN GIFTS	6,221.37
0791	MURPHY WHS SECURITY & SAFETY	9,000.00
0792	WINCHESTER ALUMNI ASSOC GIFT	500.00
8301	ARTS LOTTERY 88 - #462	40.00
8304	COUNCIL ON AGING - STATE GRANT	80,615.99
8306	CENTER FALLS/SHORE RD - DEM	463.08
8308	FIRE DEPT - SAFE PROG	7,964.98
8312	HOUSING COUNSELOR	414.01
8314	CROSS ST/DAVIDSON PK - DEM	15,000.00
8315	LIBRARY EQUALIZATION GRANT	76,994.14
8323	STREET PROGRAMS-PRIMARY-CH90	(25,429.04)
8327	SCHOOL RESOURCE OFFICER GRANT	40.35
8356	MASS HIST COMM/SANBORN HOUSE	12,807.14
8366	CHAPTER 122 GRANT	7,530.00
8370	911 TRAINING GRANT	(902.63)
8371	911 RECC SUPPORT	(790.34)
8372	PHER GRANT - H1N1 COSTS	1,147.77
8373	CLEAN ENERGY GRANT FUNDS	251.55
8377	GREEN COMMUNITIES GRANT	(20,064.49)
8381	ARTHUR GRIFFIN GRANT-WAYFINDING	2,150.00
8383	DEP SCHOOL RECYCLING GRANT	4,923.30
8387	COALITION - CUMMINGS FOUND	6.25
8388	FLOOD MITIGATION GRANT	5,838.80
8398	ARTHUR GRIFFIN BEAUTIFICATION	100.00
8399	NATIONAL GRID 2016 COMM INIT	12,072.46
8400	COMM COMPACT - PARKING STUDY	3,170.00
8404	SUSTAINABLE MATERIAL PROGRAM	11,748.92
8405	PHEP - BOH	712.84
8406	SUBSTANCE USE DISORDER & W/P	54.14
8407	EMPG FIRE DEPT	32.00
8412	CUMMINGS SUSTAINING GRANT	5,986.46
8414	SAFER GRANT PROGRAM	(594.65)
8415	HEATSMART PROGRAM	1,775.54
8420	SOLOMON TRI-COMMUNITY	4,000.00
8426	FEMA - PUBLIC ASSISTANCE CORONAVIRUS DISASTER RECOVERY	105,168.34
8428	CUMMINGS COA ESL/CITIZEN CLASS	28,215.42
8430	SHARED STREET & SPACES	3,999.80
8432	ENKA REC EQUIPMENT GRANT	353.65
8434	FEMA - VACCINE CLINICS	(40,428.47)
8437	ARPA FEDERAL GRANT FUND	3,233,229.10
8438	WIN HOSPITAL-COA MOBILE CLINIC	19.90
8439	POLICE EQUIPMENT - EPS EARMARK	25,000.00
8440	WINTER POND - EARMARK	76,650.00
8441	MAPC - ACRM GRANT PROGRAM	(22,117.45)
8442	ARPA - WRAP/KID CONNECTION	66,475.32
8443	ARPA - LYNCH AFTER SCHOOL	31,765.19
8444	ASST TO FIREFIGHTER GRANT 2020	(104,081.44)
8445	INDUSTRI-PLEX RIVER RESTORATION	(1,652.50)
8600	SPECIAL DUTY DETAILS	(274,043.42)
8605	REVOLVING - BOH CLINICS (CH44 §53E 1/2)	15,887.69
8608	ARCHIVAL CENTER REVOLVING FUND (CH44 §53E 1/2)	4,558.45

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
8611	CUSTODIAN SPECIAL DUTY DETAIL	8,266.64
8612	LIBRARY LOST BOOK REVOLVING FUND	10,695.94
8614	ENERGY REVOLVING FUND (CH44 §53E 1/2)	28,625.11
8615	ARTS LOTTERY/CULTURAL COUNCIL	20,819.10
8618	MSBA / VINSON-OWEN SCHOOL	1,591.00
8620	FEMA GRANT APPLICATION	223.00
8622	COMCAST GIFT ACCOUNT	23,973.75
8624	ADA TRANSITION PLAN	9,061.00
8626	GINN FIELD PLAYGROUND FUND	501.00
8627	SHINGLES VACCINE	1,665.89
8628	ABERJONA RIVER WIDENING CONT	6,326.65
8630	GINN FIELD BASKETBALL GIFT	5,303.00
8632	SAFER COMMUNITY PROG MANAGER	2.00
8634	GRASS FIELDS REVOLVING FUND (CH44 §53E 1/2)	64,536.93
8635	SYNTHETIC TURF REVOLVING FUND (CH44 §53E 1/2)	62,642.67
8636	CONSERVATION GIFT FUND	1,490.52
8637	MARILYN GOLDTHWAIT GIFT FUND	1,947.99
8639	FISH HABITAT STUDY - ENKA	1,150.40
8640	PEER REVIEW - CVS	3,772.50
8645	MT VERNON HOUSE GIFT ACCOUNT	2,249.62
8648	PEER REVIEW - ELMWOOD AVE	5,050.00
8650	CRIM JUSTICE CLUB - EXPLORER	1,033.71
8652	NEEDS ASSESSMENT GIFT	675.00
8653	CIARCIA FIELD MULTI-PURPOSE	75,000.00
8654	CEMETERY BENCH DONATIONS	1,148.00
8655	COA GIFT	107,255.97
8657	LIBRARY MEMORIAL GARDEN GIFT	575.01
8659	TRANSPORTATION NETWORK RECEIPTS RESERVED FUND	16,376.10
8660	BOND PROCEEDS RECEIPTS RESERVED FUND	53,822.02
8664	COA VAN GIFTS	43,000.00
8665	WCSC/COALITION GIFT	10,098.44
8667	HISTORICAL COMMISSION DEMOLITON (CH44 §53E1/2)	6,600.00
8668	SALTMARSH PAVILION/FOUNTAIN GIFT	4,392.00
8669	735 MAIN STREET 53G	3,787.50
8671	PEG ACCESS & CABLE 53F3/4	216,842.00
8672	COA TRANSPORTATION GIFTS	17,779.80
8674	WH/LH TICK TESTING GIFT	1,200.00
8675	PEER REVIEW - 19-35 RIVER ST	2,197.41
8677	CLIMATE ACTION COMMITTEE GIFTS	38.00
8679	UNITED WAY COVID ASA FLETCHER	10,000.00
8681	ENKA POLICE HONOR GUARD UNIFORM	5,000.00
8682	BOH HOSPITAL GIFT	13,633.25
8683	PEER REVIEW - 654 MAIN ST	6,071.00
8684	PUBLIC SAFTEY MEMORIAL GIFT	8,333.00
8685	COA WH/LH FALL HEALTH DRIVE	375.50
8686	COVID - EE REIMB PROGRAM	8,490.00
8687	CEMETERY GIFTS	150.00
8688	NEIGHBORS HELPING NEIGHBORS	625.00
8689	DOWNTOWN IMPROVEMENT GIFTS	4,000.00
8690	ENKA INTERFACE	5,000.00
8691	MT VERNON COA SOCIALIZATION	3,683.04
8692	CONCERTS ON THE COMMON	1,650.00
8693	ABERJONA RIVER IMPROVEMENT PROJECT GIFT	2,000.00
8694	CUMMINGS INTERFACE GIFT	5,000.00
8695	WH/BOH PCR TESTING GIFT	3,600.00
8696	PEER REVIEW - 10 CONVERSE PLACE	24,600.00
8697	REC - EEC GIFTS	150.53
8701	BOARD OF HEALTH - GIFT ACCOUNT	45.23
8702	BOARD OF HEALTH - TOWN DAY	1,600.00
8703	COA GIFT ACCOUNT	3,105.59
8705	CONSERVATION TREE FUND	32,755.92

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
8706	BOARD OF HEALTH - COMPOST BINS	1,141.48
8707	DARE GIFT ACCOUNT	51.97
8708	DPW GIFT ACCOUNT	7,138.44
8711	FLOODS 96 - FEMA	13,388.92
8712	GIFT ACCOUNT - PLANNING BOARD	120.00
8715	HOSPITAL GIFT ACCOUNT	80,968.85
8717	FIRE DEPT GIFT - ROTARY	13,389.36
8718	LIBRARY ENDOWMENT FUND	2,729,371.11
8719	LIBRARY GIFT ACCOUNT - OTHER	31,711.73
8721	LIBRARY GIFT ACCT - WINCH COOP	3,614.25
8724	PARKING FINES - HANDICAPPED	14,395.79
8725	PARKING METER	303,664.95
8726	POLICE DEPT GIFT ACCOUNT	11,790.67
8727	RECREATION GIFT ACCOUNT	24,023.81
8728	SALE OF LAND	247,560.84
8729	SKATE BOARD PARK - FY99	14,245.67
8730	SPEC TAXATION ACCOUNT	10,702.35
8731	STREET TREE FUND	1,569.24
8732	TOWN CLERK GIFT ACCOUNT	4.42
8733	TOWN MANAGER - GRANT OF LOC	100.00
8735	TOWN MGR GIFT - CLEAN START	1,000.00
8736	YOUTH SERVICES GIFT ACCOUNT	31,103.46
8738	AMBULANCE FUND	5,000.62
8739	WETLANDS PROTECTION FUND	42,888.88
8744	WINTER POND FUND	1,129.65
8745	JOHN & MARY MURPHY ED FUND	343.04
8746	HARRY CHEFALO PARK FUND	2,382.29
8752	JACK WISEMAN BOOK CLUB	5,105.02
8753	INSURANCE RECOVERY	50,159.19
8757	PLANNING BOARD - DUFFY REALTY	69.38
8758	LIBRARY - SUNDAY HOURS	4.39
8759	FEMA - FLOOD - MAY 2006	52,246.24
8768	WORKER'S COMP RESERVE FUND	7,707.49
8770	BP VESTS - SETTLEMENT	3,931.29
8771	PLAN BRD-HOSPITAL ACP ACCOUNT	14,320.36
8775	ABBOTT/HAMILTON FARM DEVELOP	5,409.17
8777	MURPHY GRANT - INTERNAT'L PROJ	592.58
8778	VETERANS MEMORIAL COMM-PRIV	16,751.94
8781	WINNING FARM PROJ MGMT	1,835.00
8782	COMM HOUSING-HOUSING FUND	1,830.00
8783	LYNDA WILLS FUND	12,509.55
8789	CONSERVATION PEER REVIEW	5,462.57
8791	SELECTMENS GIFT - AGAWAM	5,500.00
8794	PEER REVIEW-22 HIGHLAND AVE	6,900.00
8796	SPLASH PARK GIFT ACCOUNT	181.33
TOTAL SPECIAL REVENUE FUNDS		<u>12,485,147.17</u>

NOTE > Deficits reported above are temporary. They have either been funded in subsequent months based on specific program guidelines, reimbursement requests or they will be funded when the programs are completed.

**TOWN OF WINCHESTER, MASSACHUSETTS
M.G.L. CHAPTER 44 § 53 E 1/2 - REVOLVING FUNDS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

	BOH Clinics 8605	Archival Center 8608	Energy 8614	Grass Fields 8634	Synthetic Fields 8635	Historical Commission 8667	Total
Balance as of July 1, 2021	64,946.93	4,558.45	24,944.40	36,143.00	44,362.67	3,300.00	178,255.45
Total Revenue	32,439.53	-	7,633.68	45,133.93	44,780.00	3,300.00	133,287.14
Total Expenditures	(81,498.77)	-	(3,952.97)	(16,740.00)	(26,500.00)	-	(128,691.74)
Balances as of March 31, 2022	<u>15,887.69</u>	<u>4,558.45</u>	<u>28,625.11</u>	<u>64,536.93</u>	<u>62,642.67</u>	<u>6,600.00</u>	<u>182,850.85</u>
<i>SPENDING LIMIT PER 2021 SPRING TOWN MEETING</i>	100,000	5,000	95,000	50,000	50,000	5,000	

**TOWN OF WINCHESTER, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
9300	350TH ANNIVERSARY	9,058.68
9301	BADGER, DB	10,421.36
9302	BARRETT, GR	11,499.26
9303	BLANK, PJ	8,782.07
9304	BOYCE, EJ	29,937.69
9305	BRACKETT, FG	98,259.98
9306	BRADSTREET, C	6,192.10
9307	BROWN, FO	312,087.22
9308	BUDGELL, EL	21,504.31
9309	CARTER, MS	25,089.52
9310	COFFIN, AB	11,832.29
9311	CONNOLLY,RE	8,170.78
9312	CONSERVATION FUND	85,147.34
9313	COULTER, SE	29,623.48
9314	DANIELS, FW	2,534.24
9315	DOWNES, JA	195,291.43
9316	DOWNS, JA	24,655.78
9317	EUSTIS, ER	3,584.12
9318	FAHEY, FG	60,341.54
9319	FERNALD, H	45,533.54
9320	FLETCHER, A	736,934.39
9321	FOLEY, GM	5,433.76
9322	FORBUSH, SE	1,116.75
9323	GREEN, HO	32,268.91
9324	HAWES, RE	120,690.42
9325	HAYWARD, EK	8,765.07
9326	HEWEY, JL	6,413.35
9327	HOPPER, FWE LF	11,226.01
9328	HOWE, EW	8,385.09
9329	HOWE, NS	5,712.05
9330	JEWETT, EK	14,997.70
9331	JOHNSON, HF	117,008.29
9332	JOY, APK	11,620.91
9333	JOY, FRED	11,777.27
9334	KENDALL, CE	19,267.74
9335	KEYES, MC	6,293.96
9336	LAVEY, L	15,320.67
9337	LAW ENFORCEMENT TRUST - FEDERAL	502.41
9338	LAW ENFORCEMENT TRUST - STATE	557.43
9339	LINANE,MARGARET	25,052.80
9340	LINANE,MARY	143,955.38
9341	MARCHANT, VC	83,089.70
9342	MARION, AB	3,013.74
9343	MARSTON, JP	46,288.82
9344	MASON, AM	75,888.88
9345	MASON, CH	28,173.11
9346	MCCHESENEY, LC	6,123.76
9347	METCALF, RC	47,917.97
9349	MILLER, HM	7,929.41
9350	MOORE, AL	278.98
9351	MORTON, BG	5,852.68
9352	NASH, HD	8,957.56

**TOWN OF WINCHESTER, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2022 AS OF MARCH 31, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
9353	NICKERSON, HC	33,986.96
9354	PARKHURST, WL	14,124.27
9355	CEMETERY PERMANENT CARE	2,982,796.29
9356	PRINCE, N	3,395.83
9357	QUIMBY, CA	17,082.78
9358	RICH, EJ	144,958.70
9359	RILEY, ME	47,085.59
9360	ROBINSON, AL	13,368.34
9361	ROGERS, B	5,850.18
9362	SCHRAFFT, WE	5,732.72
9363	SKILLINGS, DN	3,538.19
9364	SMITH JR, FE	25,801.89
9365	SMITH SR, FE	24,580.26
9366	GENERAL STABILIZATION FUND	4,542,891.67
9367	STENQUIST, IC	5,220.64
9368	STONE, M	58,569.42
9369	SWEENEY, HA	4,812.54
9370	SYMMES, Z	5,035.93
9371	THOMPSON, FL	102.91
9372	WADSWORTH, E	25,126.82
9373	WARREN, MA	8,676.03
9374	WATSON, SA	145,165.17
9375	WILLIS, J	86,076.36
9376	WINCHESTER HOUSING FUND	210,684.06
9377	WINCHESTER, W	45,359.87
9378	WINN, NR	6,931.06
9379	WOOD, MC	9,391.95
9380	WRIGHT, E A	7,216.28
9381	YOUNG, FP	8,975.77
9382	BUILDING STABILIZATION FUND	2,625,720.94
9383	CAPITAL STABILIZATION FUND	2,265,221.20
9384	CONNOLLY, R	6,221.11
9385	TYLER, CD	4,786.86
9387	RODGERS, S	212,900.06
9388	BAUMANN, R	11,846.23
9390	VANAKEN, P	23,754.62
9391	MCGOWAN, T WEDGE POND	4,468.77
9392	LAPAGE, MA	2,028.19
9393	SPED STABILIZATION FUND	-
9394	BEATTIE	77,732.75
9395	DENAPOLI, G	1,686.04
9396	MUNICIPAL AFFORDABLE HOUSING TRUST	1,004,984.45
9600	OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	5,555,341.09
TOTAL TRUST FUNDS		<u>22,905,592.49</u>

**TOWN OF WINCHESTER, MASSACHUSETTS
OTHER POST EMPLOYMENT BENEFITS TRUST FUND
FROM JULY 1, 2017 THROUGH MARCH 31, 2022**

Balance as of July 1, 2017	2,486,585.85
FY18 Revenue & Transfers In:	
Net investment activity	240,930.98
Transfer from General Fund	250,000.00
Total	490,930.98
Balance as of June 30, 2018	2,977,516.83
FY19 Revenue & Transfers In:	
Net investment activity	162,174.66
Transfer from General Fund	200,000.00
Total	362,174.66
Balance as of June 30, 2019	3,339,691.49
FY20 Revenue & Transfers In:	
Net investment activity	106,915.93
Transfer from General Fund	350,000.00
Total	456,915.93
Balance as of June 30, 2020	3,796,607.42
FY21 YTD Revenue & Transfers In:	
Net investment activity	1,023,073.83
Transfer from General Fund	350,000.00
Total	1,373,073.83
Balance as of June 30, 2021	5,169,681.25
FY22 YTD Revenue & Transfers In:	
Net investment activity	35,659.84
Transfer from General Fund	350,000.00
Total	385,659.84
Balance as of March 31, 2022	5,555,341.09

**TOWN OF WINCHESTER, MASSACHUSETTS
STABILIZATION FUNDS
FROM JULY 1, 2017 THROUGH MARCH 31, 2022**

	GENERAL STABILIZATION FUND	BUILDING STABILIZATION FUND	CAPITAL STABILIZATION FUND	SCHOOL SPED STABILIZATION FUND	TOTAL STABILIZATION FUNDS
Balances as of July 1, 2017	4,290,688.73	3,263,161.02	1,279,838.70	305,435.33	9,139,123.78
FY18 Activity:					
Net investment activity	64,407.62	11,343.42	35,116.79	3,770.02	114,637.85
Transfers in	-	2,719,787.92	1,892,183.99	-	4,611,971.91
Transfers out	-	(2,725,645.52)	(1,642,492.79)	(309,205.35)	(4,677,343.66)
Total	64,407.62	5,485.82	284,807.99	(305,435.33)	49,266.10
Balances as of June 30, 2018	4,355,096.35	3,268,646.84	1,564,646.69	-	9,188,389.88
FY19 Activity:					
Net investment activity	107,056.80	100,019.65	73,568.95	-	280,645.40
Transfers in	-	2,776,348.00	1,951,390.00	-	4,727,738.00
Transfers out	-	(3,340,084.00)	(1,418,181.00)	-	(4,758,265.00)
Total	107,056.80	(463,716.35)	606,777.95	-	250,118.40
Balances as of June 30, 2019	4,462,153.15	2,804,930.49	2,171,424.64	-	9,438,508.28
FY20 Activity:					
Net investment activity	76,557.20	116,684.87	78,182.77	-	271,424.84
Transfers in	-	3,309,975.77	3,380,370.88	-	6,690,346.65
Transfers out	-	(3,271,470.00)	(3,454,781.00)	-	(6,726,251.00)
Total	76,557.20	155,190.64	3,772.65	-	235,520.49
Balances as of June 30, 2020	4,538,710.35	2,960,121.13	2,175,197.29	-	9,674,028.77
FY21 Activity:					
Net investment activity	6,430.11	8,187.36	3,046.12	-	17,663.59
Transfers in	-	3,330,332.00	2,964,319.15	-	6,294,651.15
Transfers out	-	(3,244,514.02)	(2,972,569.68)	-	(6,217,083.70)
Total	6,430.11	94,005.34	(5,204.41)	-	95,231.04
Balances as of June 30, 2021	4,545,140.46	3,054,126.47	2,169,992.88	-	9,769,259.81
FY22 YTD Activity:					
Net investment activity	(2,248.79)	(63,701.66)	(18,294.48)	-	(84,244.93)
Transfers in	-	3,416,671.13	2,982,933.80	-	6,399,604.93
Transfers out	-	(3,781,375.00)	(2,869,411.00)	-	(6,650,786.00)
Total	(2,248.79)	(428,405.53)	95,228.32	-	(335,426.00)
Balances as of March 31, 2022	4,542,891.67	2,625,720.94	2,265,221.20	-	9,433,833.81

**TOWN OF WINCHESTER, MASSACHUSETTS
WATER & SEWER ENTERPRISE FUND - BUDGET TO ACTUAL
COMPARATIVE THROUGH MARCH 31, 2022 AND MARCH 31, 2021**

	FISCAL YEAR 2022 THROUGH MARCH 31, 2022					FISCAL YEAR 2021 THROUGH MARCH 31, 2021				
	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent
REVENUES:										
Sewer Usage	3,013,426.50	2,853,436.53	-	(159,989.97)	94.69%	2,833,316.16	3,482,529.05	-	649,212.89	122.91%
Sewer Liens and Interest	84,000.00	83,060.79	-	(939.21)	98.88%	84,000.00	59,868.19	-	(24,131.81)	71.27%
Water Usage	3,010,092.50	2,299,364.65	-	(710,727.85)	76.39%	2,833,316.16	2,792,623.70	-	(40,692.46)	98.56%
Water Liens and Interest	70,000.00	77,883.97	-	7,883.97	111.26%	70,000.00	50,268.43	-	(19,731.57)	71.81%
Water Service Charges	800,000.00	619,305.81	-	(180,694.19)	77.41%	840,000.00	587,234.33	-	(252,765.67)	69.91%
Water Repairs	21,000.00	21,611.61	-	611.61	102.91%	21,000.00	15,220.00	-	(5,780.00)	72.48%
Sprinkler Fee	17,000.00	13,459.92	-	(3,540.08)	79.18%	17,000.00	13,202.90	-	(3,797.10)	77.66%
Connection Fees	43,000.00	8,250.00	-	(34,750.00)	19.19%	43,000.00	70,500.00	-	27,500.00	163.95%
Miscellaneous	20,965.00	23,835.00	-	2,870.00	113.69%	-	658.00	-	658.00	-
Investment Income	5,000.00	-	-	(5,000.00)	0.00%	5,000.00	-	-	(5,000.00)	0.00%
Total Revenue	7,084,484.00	6,000,208.28	-	(1,084,275.72)	84.70%	6,746,632.32	7,072,104.60	-	325,472.28	104.82%
EXPENDITURES:										
Personal Services:										
Sewer Operations	349,852.00	258,031.49	-	91,820.51	73.75%	386,724.00	243,694.27	-	143,029.73	63.02%
Water Operations	1,143,202.00	808,769.32	-	334,432.68	70.75%	1,099,380.00	728,993.46	-	370,386.54	66.31%
	1,493,054.00	1,066,800.81	-	426,253.19	71.45%	1,486,104.00	972,687.73	-	513,416.27	65.45%
Expenses:										
Sewer Operations	1,591,894.14	1,254,763.42	18,573.63	318,557.09	79.99%	1,581,371.00	1,243,932.91	16,404.99	321,033.10	79.70%
Water Operations	1,596,088.52	1,097,357.34	246,110.28	252,620.90	84.17%	1,426,407.76	1,012,874.83	171,603.11	241,929.82	83.04%
Debt & MWRA Capital	6,119,870.00	4,637,845.42	-	1,482,024.58	75.78%	5,425,659.75	4,470,586.02	-	955,073.73	82.40%
	9,307,852.66	6,989,966.18	264,683.91	2,053,202.57	77.94%	8,433,438.51	6,727,393.76	188,008.10	1,518,036.65	82.00%
Total Expenditures	10,800,906.66	8,056,766.99	264,683.91	2,479,455.76	77.04%	9,919,542.51	7,700,081.49	188,008.10	2,031,452.92	79.52%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	5,290,627.00	3,967,970.25	-	(1,322,656.75)	75.00%	4,690,483.68	3,517,862.76	-	(1,172,620.92)	75.00%
Indirects to the General Fund	(1,573,199.00)	(1,179,899.25)	-	393,299.75	75.00%	(1,543,864.00)	(1,157,898.00)	-	385,966.00	75.00%
Transfers to the Continued Article/Capital Article Fund	(220,965.00)	(220,965.00)	-	-	100.00%	(205,000.00)	(205,000.00)	-	-	100.00%
Total OFS/(OFU)	3,496,463.00	2,567,106.00	-	(929,357.00)	73.42%	2,941,619.68	2,154,964.76	-	(786,654.92)	73.26%
Net activity	(219,959.66)	510,547.29				(231,290.51)	1,526,987.87			

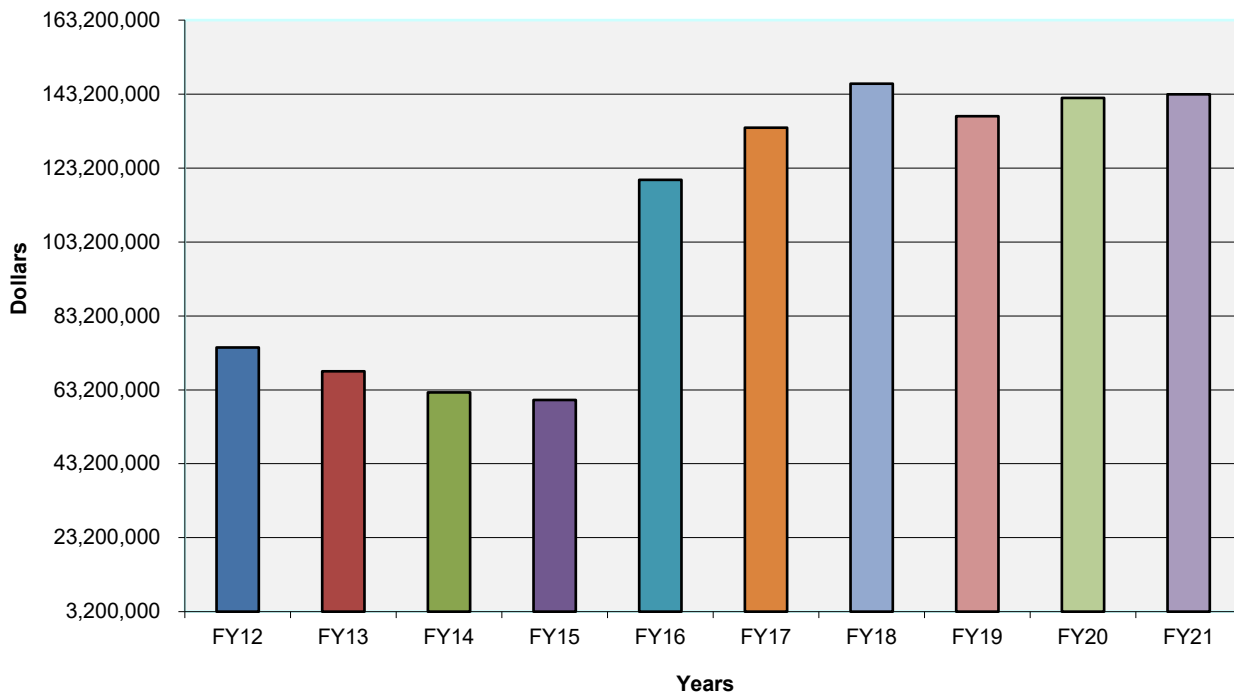
**TOWN OF WINCHESTER, MASSACHUSETTS
RECREATION ENTERPRISE FUND - BUDGET TO ACTUAL
COMPARATIVE THROUGH MARCH 31, 2022 AND MARCH 31, 2021**

	FISCAL YEAR 2022 THROUGH MARCH 31, 2022					FISCAL YEAR 2021 THROUGH MARCH 31, 2021				
	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent
REVENUES:										
Recreation Charges for Services	2,116,850.00	1,319,115.31	-	(797,734.69)	62.32%	1,228,125.00	492,307.21	-	(735,817.79)	40.09%
Investment Income	-	15.95	-	15.95	-	-	305.05	-	305.05	-
Total Revenue	2,116,850.00	1,319,131.26	-	(797,718.74)	62.32%	1,228,125.00	492,612.26	-	(735,512.74)	40.11%
EXPENDITURES:										
Personal Services	1,441,630.00	771,044.77	-	670,585.23	53.48%	973,014.00	510,555.96	-	462,458.04	52.47%
Expenditures	722,261.67	299,824.05	115,992.56	306,445.06	57.57%	370,995.56	173,755.31	71,935.02	125,305.23	66.22%
Total Expenditures	2,163,891.67	1,070,868.82	115,992.56	977,030.29	54.85%	1,344,009.56	684,311.27	71,935.02	587,763.27	56.27%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	290,287.00	217,715.25	-	(72,571.75)	75.00%	401,805.00	301,353.75	-	(100,451.25)	75.00%
Indirect Transfers to the General Fund	(352,524.00)	(264,393.00)	-	88,131.00	75.00%	(341,032.00)	(255,774.00)	-	85,258.00	75.00%
Total OFS/(OFU)	(62,237.00)	(46,677.75)	-	15,559.25	75.00%	60,773.00	45,579.75	-	(15,193.25)	75.00%
Net Activity	(109,278.67)	201,584.69				(55,111.56)	(146,119.26)			

**TOWN OF WINCHESTER, MASSACHUSETTS
OUTSTANDING LONG-TERM DEBT
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2021**

<u>Year</u>	<u>Outstanding</u>	<u>Change</u>	<u>% Change</u>
FY12	74,652,606		
FY13	68,213,519	(6,439,087)	-8.6%
FY14	62,501,218	(5,712,301)	-8.4%
FY15	60,455,726	(2,045,492)	-3.3%
FY16	119,997,366	59,541,640	98.5%
FY17	134,103,470	14,106,104	11.8%
FY18	146,005,330	11,901,860	8.9%
FY19	137,211,517	(8,793,813)	-6.0%
FY20	142,151,366	4,939,849	3.6%
FY21	143,129,465	978,099	0.7%

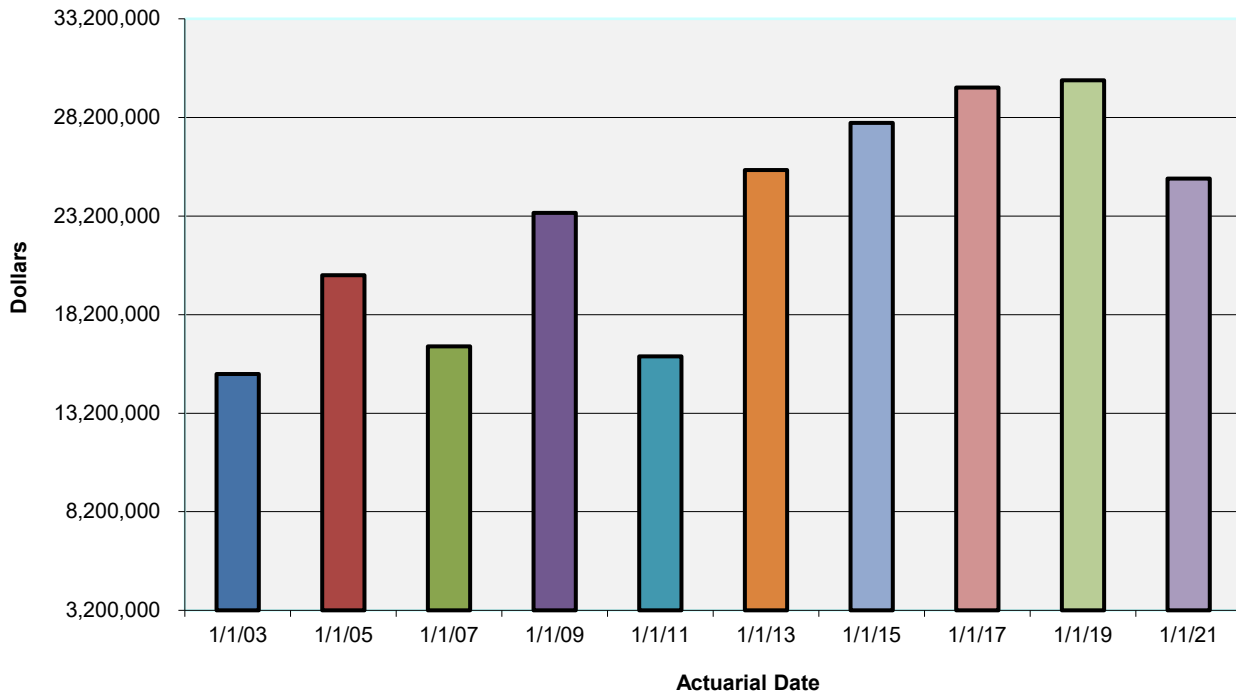
Outstanding Long-Term Debt Balances



**TOWN OF WINCHESTER, MASSACHUSETTS
UNFUNDED PENSION LIABILITY
ACTUARIALS DATED 1/1/03 THROUGH 1/1/21**

<u>Actuarial Date</u>	<u>Unfunded Liability</u>	<u>Change</u>	<u>% Change</u>	<u>% Funded</u>
1/1/03	15,185,450	N/A	N/A	78.9%
1/1/05	20,196,128	5,010,678	33.0%	75.6%
1/1/07	16,587,026	(3,609,102)	-17.9%	81.5%
1/1/09	23,357,339	6,770,313	40.8%	76.0%
1/1/11	16,080,139	(7,277,200)	-31.2%	84.5%
1/1/13	25,530,379	9,450,240	58.8%	77.4%
1/1/15	27,921,262	2,390,883	9.4%	78.3%
1/1/17	29,714,770	1,793,508	6.4%	79.0%
1/1/19	30,081,417	366,647	1.2%	80.5%
1/1/21	25,096,719	(4,984,698)	-16.6%	84.7%

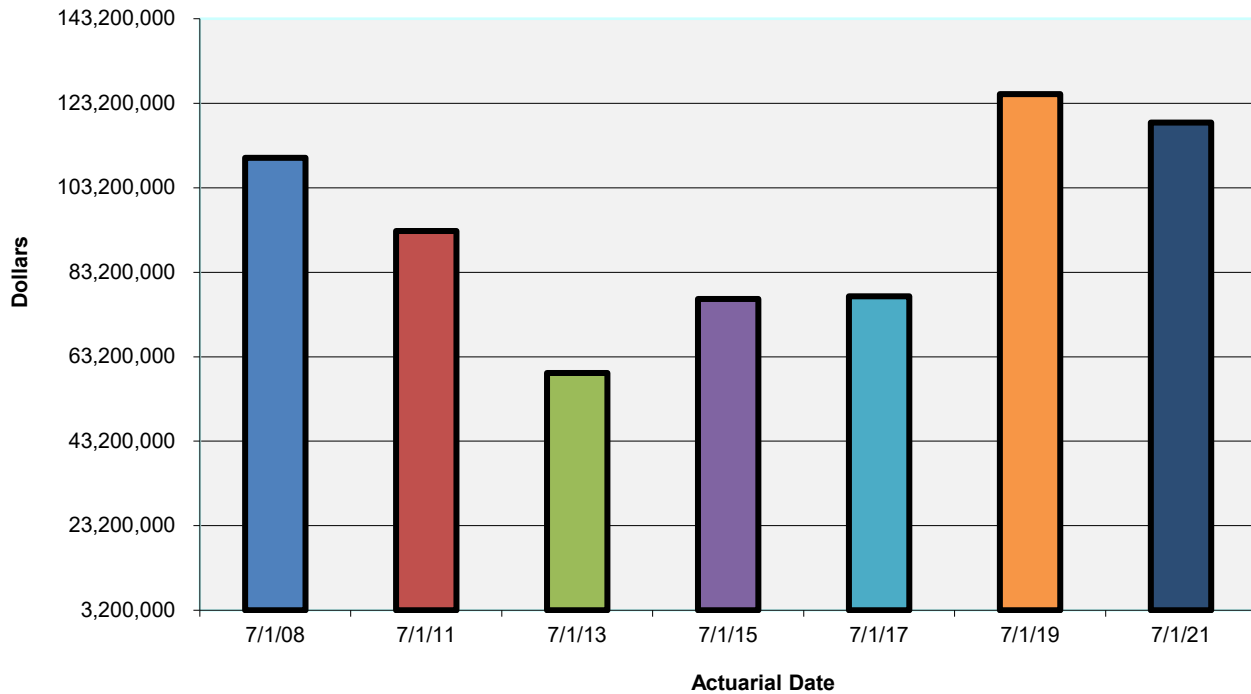
Unfunded Pension Liability



**TOWN OF WINCHESTER, MASSACHUSETTS
UNFUNDED OPEB LIABILITY
ACTUARIALS DATED 7/1/08 THROUGH 7/1/21**

<u>Actuarial Date</u>	<u>Unfunded Liability</u>	<u>Change</u>	<u>% Change</u>	<u>% Funded</u>
7/1/08	110,278,479	N/A	N/A	0.00%
7/1/11	92,958,604	(17,319,875)	-15.7%	0.40%
7/1/13	59,354,402	(33,604,202)	-36.1%	1.25%
7/1/15	76,872,278	17,517,876	18.8%	1.89%
7/1/17	77,503,160	630,882	1.1%	3.11%
7/1/19	125,358,234	47,855,074	62.3%	2.59%
7/1/21	118,621,437	(6,736,797)	-8.7%	4.18%

Unfunded OPEB Liability



**TOWN OF WINCHESTER, MASSACHUSETTS
COVID RELATED FUNDING SOURCES**

Federal COVID-19 Funding Sources for Municipalities (per the state's website www.mass.gov)

CDBG	215,217	The Massachusetts Community Development Block Grant Program is a federally funded, competitive grant program designed to help small cities and towns meet a broad range of community development needs. Massachusetts and entitlement municipalities received additional CDBG funding to support economic and community development efforts in response to the COVID-19 pandemic. Massachusetts allocated a portion of their CDBG dollars to non-entitlement communities that did not receive CDBG funding directly from the federal government.
CLFRF (ARPA)	6,814,777	The federal American Rescue Plan Act (ARPA) provided \$3.4 billion to municipalities and counties in the Commonwealth. Funds can be used to respond to the public health emergency, including negative economic impacts; to provide premium pay to essential workers; to replace lost revenue; or to invest in water, sewer, and broadband infrastructure.
CvRF (Cares Act)	2,014,720	The Coronavirus Aid, Relief and Economic Security Act (CARES Act) provided Massachusetts with a total of approximately \$2.7 billion through the new Coronavirus Relief Fund (CvRF) to use for expenditures related to the COVID-19 public health emergency. The Commonwealth has made available up to approximately \$502 million in CvRF funds to Massachusetts cities and towns through the Coronavirus Relief Fund Municipal Program (CvRF-MP).
Election Security Grant	3,477	Funding under the Help America Vote Act (HAVA) supports improvements to voting systems and voting access. Supplemental funds were provided under the CARES Act for Election Security Grants to help states prevent, prepare for, and respond to the coronavirus in the 2020 election cycle. Massachusetts has used the funds for costs of expanded voting by mail, costs of PPE and social distancing measures for in-person voting, and communications about changes in the voting process for both the state primary and the general election. Some of this funding was distributed to municipalities to address similar costs.
FEMA Public Assistance	317,646	The Federal Emergency Management Agency (FEMA) provides funding for the Public Assistance (PA) Grant Program that reimburses state, local, and tribal governments, as well as certain types of private non-profit organizations for eligible costs incurred during a declared federal disaster. Costs related to the COVID-19 public health emergency are being reimbursed at 100 percent for costs incurred between January 20, 2020 and September 30, 2021.
Shared Streets Program	125,975	Partially funded through the CvRF, the Massachusetts Department of Transportation's Shared Streets and Spaces program provided grants as small as \$5,000 and as large as \$300,000 for cities and towns to quickly implement or expand improvements to sidewalks, curbs, streets, on-street parking spaces and off-street parking lots in support of public health, safe mobility, and renewed commerce in their communities.
	<u>9,491,812</u>	

Federal COVID-19 Funding Sources for Local Education Agencies (per the state's website www.mass.gov)

ESSER I	95,342	The Elementary and Secondary School Emergency Relief (ESSER) I Fund, authorized under section 18003 of the CARES Act, provides districts with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools. Districts must provide equitable services to students and teachers in non-public schools as required under the CARES Act.
ESSER II	348,963	The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act provides supplemental funding through the ESSER II Fund. This funding is intended to help school districts safely reopen schools, and measure and effectively address significant learning loss. In addition, in an effort to build capacity of public school districts and communities to facilitate integrated coordination of school and community-based resources, the Department of Elementary and Secondary Education (DESE) is providing an additional \$10,000 to each district for student mental health services and supports.
ESSER III	761,798	ARPA provides a third round of funding for ESSER (ESSER III). ESSER III requires that Local Education Agencies spend 20 percent of funding to address learning loss, and includes new maintenance of equity provisions.
SRG	1,053,900	The purpose of the CvRF School Reopening Grants is to provide eligible school districts and charter schools with funding to support costs to reopen schools. This funding of \$225 per student based on FY2021 foundation enrollment is intended to supplement other resources that the Governor is providing to cities and towns for COVID-19 response efforts as well as funds made available by DESE through the Elementary and Secondary School Emergency Relief Fund (ESSER) grants and the Remote Learning Technology Essentials (RLTE) grants.
	<u>2,260,003</u>	

**TOWN OF WINCHESTER, MASSACHUSETTS
COVID RELATED FUNDING SOURCES**

Other COVID-19 Funding Sources (not included on the state's website)

Provider Relief Fund	12,124	The Paycheck Protection Program and Health Care Enhancement Act, enacted on April 24, 2020, appropriated and additional \$75 billion to the Provider Relief Fund to be used to reimburse eligible health care providers care-related expenses or lost revenues that are attributable to the COVID-19 pandemic. The Town received these funds in relation to the Ambulance operation.
MHOA BOH Relief	32,425	The Massachusetts Health Officer's Association (MHOA) was selected as one of the Local Health Crisis Response affiliates to disperse state funds in order to assist Cities and Towns in their efforts to combat the spread and effect of COVID-19
CTCL Elections	7,408	The Center for Tech and Civic Life, a nonprofit organization, awarded this grant to support planning and operationalizing safe and secure election administration in the Town in 2020.
Give Where You Live	10,000	In conjunction with the United Way "Give Where You Live" program, the Select Board approved Asa Fletcher funding to provide coronavirus relief to qualifying Winchester residents.
COA Food Security	1,000	The Winchester Cooperative Bank donated funds to the Council on Aging for senior food security associated with COVID-19 related hardships.
BOH Relief	12,000	The Winchester Hospital donated funds to the Board of Health for COVID-19 related projects.
Employee Relief	10,000	The Select Board authorized the Town Manager to use up to \$10,000 from the Winchester Hospital Gift account to reimburse municipal employees for the cost of COVID-19 PCR tests that are not covered by their insurance.
PCR Testing	3,600	The Winchester Hospital donated funds to the Board of Health to provide PCR COVID-19 testing for Winchester residents, non-residents working in Town and Town employees at no charge.
CCSF	87,866	Massachusetts received \$314 million in federal ARPA Child Care Stabilization Funds aimed at providing economic relief to child care programs impacted by the COVID-19 pandemic across the country. The Department of Early Education and Care (EEC) is responsible for distributing these funds to child care providers across the Commonwealth. The Recreation Department is allocating these funds to the WRAP/Kids Connection program and the Lynch Afterschool program.

176,423

**TOWN OF WINCHESTER, MASSACHUSETTS
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CLFRF) - AMERICAN RESCUE PLAN ACT (ARPA)
APPROVED PROJECTS TO DATE**

	Select Board Approved 11/29/2021	Select Board Approved 1/5/2022	Select Board Approved 2/7/2022	Select Board Approved 2/28/2022	Select Board Approved 3/28/2022	Total Approved Projects	Expenditures	Encumbrances	Uncommitted Project Balance
COVID Response/Mitigation:									
COVID Supplies & Materials	-	5,000.00	-	-	-	5,000.00	2,184.76	-	2,815.24
COVID Professional Services	98,210.00	53,000.00	-	-	-	151,210.00	31,407.50	100,876.00	18,926.50
COVID Enforcement	-	5,000.00	-	-	-	5,000.00	174.00	-	4,826.00
COVID Testing	73,425.00	232,000.00	-	-	-	305,425.00	142,566.50	82,458.50	80,400.00
Mental Health Crisis Planning	-	-	35,000.00	-	-	35,000.00	-	-	35,000.00
Total COVID Response/Mitigation	171,635.00	295,000.00	35,000.00	-	-	501,635.00	176,332.76	183,334.50	141,967.74
Arbor-Wendell Booster Pump Reimbursements:									
Installation of Booster Pumps	-	-	230,000.00	-	(230,000.00)	-	-	-	-
Total Arbor-Wendell Booster Pump Reimbursements	-	-	230,000.00	-	(230,000.00)	-	-	-	-
South Reservoir Aeration Project:									
Engineering	-	-	-	27,200.00	-	27,200.00	-	27,200.00	-
Construction Costs	-	-	-	122,800.00	-	122,800.00	-	-	122,800.00
Total South Reservoir Aeration	-	-	-	150,000.00	-	150,000.00	-	27,200.00	122,800.00
Arbor-Wendell Water Pressure Improvements:									
Engineering	-	-	-	-	230,000.00	230,000.00	-	-	230,000.00
Total Arbor-Wendell Water Pressure Improvements	-	-	-	-	230,000.00	230,000.00	-	-	230,000.00
Total	171,635.00	295,000.00	265,000.00	150,000.00	-	881,635.00	176,332.76	210,534.50	494,767.74

Total ARPA Award..... 6,814,777.00

Remaining Unallocated Balance..... 5,933,142.00